2026

CERTIFICATE

To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of
City of Effingham
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.

			2026 Adopted Budget		
Table of Contents:		Page No.	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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	424,400	188,299	
Debt Service	10-113	8			
Library	12-1220	8	24,000	21,073	
Employee Benefits	12-16,102	9	83,000	69,368	
Streets	CO # 7	9	24,274		
Special Highway					
Water Utillity		10	220,000		
Sewer Utility		10	102,500		
Pool		11	46,500		
Blue Building		11	8,204		
Non-Budgeted Funds		12			
Totals		xxxxxx	932,878	278,740	
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	64.239
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested:_____ 2025

County Clerk

Governing Body

State of Kansas
City

2026

CERTIFICATE

To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of
City of Effingham
certify that: (1) the hearing mentioned in the attached publication was held;
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	424,400	188,299	43.167
Debt Service	10-113	8			
Library	12-1220	8	24,000	21,073	6.248
Employee Benefits	12-16,102	9	83,000	69,368	18.886
Streets	CO # 7	9	24,274		
Special Highway					
Water Utillity		10	220,000		
Sewer Utility		10	102,500		
Pool		11	46,500		
Blue Building		11	8,204		
Non-Budgeted Funds		12			
Totals		xxxxxx	932,878	278,740	68.301
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			3,478,242
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	64.239
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: October 1 2025

Susan Savage
County Clerk

Governing Body

City of Effingham

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	141,210	18,350	558	488	587	123
Debt Service						
Library	20,559	2,672	81	71	85	18
Employee Benefits	61,780	8,029	244	213	257	54
Streets						
TOTAL	223,549	29,051	883	772	929	195

County Treas Motor Vehicle Estimate 29,051

County Treas Recreational Vehicle Estimate 883

County Treas 16/20M Vehicle Estimate 772

County Treas Commercial Vehicle Tax Estimate 929

County Treas Watercraft Tax Estimate 195

Motor Vehicle Factor 0.12995

Recreational Vehicle Factor 0.00395

16/20 Vehicle Factor 0.00345

Commercial Vehicle Factor 0.00416

Watercraft Factor 0.00087

City of Effingham 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	Street Fund				
Water Fund	Pool Fund	13,000	-	-	12-825d
Sewer Fund	Pool Fund	11,000	30,000	25,000	12-825d
	Totals	24,000	30,000	25,000	
	Adjustments*				
	Adjusted Totals	24,000	30,000	25,000	

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

City of Effingham 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:											
Pool Bonds	12/2/2008	10/15/2029	2.2 -2.8%	525,000	210,000	4/15 10/15	10/15	5,600	40,000		40,000
Total Revenue Bonds					**210,000**			**5,600**	**40,000**	**0**	**40,000**
Other:											
KDHE Loan	4/17/07	4/17/2027	3.00%	741,000	195,758	2/1 8/1	2/1 8/1	5,601	40,000		40,000
Total Other					**195,758**			**5,601**	**40,000**	**0**	**40,000**
Total Indebtedness					**405,758**			**11,201**	**80,000**	**0**	**80,000**

City of Effingham 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
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 Effingham
Atchison 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	$20,559	$21,073
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,854	$2,672
Recreational Vehicle Tax	$55	$81
16/20M Vehicle Tax	$79	$71
	$0	$0
TOTAL TAXES	$23,547	$23,897
Difference in Total Taxes:	$350	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,271,293	$3,478,242
Did Assessed Valuation Decrease?	No	
Levy Rate	6.248	6.059
Difference in Levy Rate:	(0.189)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State

City of Effingham 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	235,819	165,254	88,995
Receipts:			
Ad Valorem Tax	152,740	141,210	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		19,723	18,350
Recreational Vehicle Tax		378	558
16/20M Vehicle Tax		54	488
Commercial Vehicle Tax		1,026	587
Watercraft Tax			123
Gross Earning (Intangible) Tax			0
Cash Adjustment (Audit Documents)	-145,349		
Special County-City Tax			
Compensating Use Tax	15,454	16,000	16,000
Local Sales Tax	33,872	35,000	35,000
Franchise Tax	49,146	52,000	52,000
Permits, Licenses, and Tags	1,769	1,500	2,000
Transfer from Sewer Utility	30,000		
Interest on Idle Funds	15,087	15,000	15,000
Neighborhood Revitalization Rebate			0
Miscellaneous	6,115	7,000	7,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**158,834**	**288,891**	**147,106**
Resources Available:	**394,653**	**454,145**	**236,101**
Expenditures:			
Salaries & Wages	84,919	100,000	100,000
Dues and Membership		1,500	
Publications		2,200	
Training		150	
Travel		1,200	
Building Maintenance		14,000	
Repairs and Maintenance		7,500	
Utilities		28,000	
Insurance		33,000	
Legal Expenses		500	
Pest Control		600	
Equipment		20,000	
Computer Expenses		20,000	
Trash Service		4,000	
Tree Maintenance		2,500	
Well Expenses		16,000	
Fuel		10,000	
Office Supplies		5,000	
Operating Supplies/Commodities	39,332	2,000	50,000
Safety Supplies		1,000	
Postage		2,000	
Contract Services	45,627	30,000	52,597
Engineering Design			
Mowing		1,500	
Capital Outlay	7,938	10,000	105,000
Streets	49,133	50,000	111,803
Transfer to Streets			
Miscellaneous	2,450	2,500	5,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**229,399**	**365,150**	**424,400**
Unencumbered Cash Balance Dec 31	165,254	88,995	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	295,000	605,268	424,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	424,400
		Tax Required	188,299
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**188,299**

CPA Summary

City of Effingham 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	866	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Cash Adjustment (Audit Document)	(866)		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R	Exceed 10% Rule		
Total Receipts	**-866**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	866	866	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	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	304	304	0
Receipts:			
Ad Valorem Tax	23,249	20,559	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,854	2,672
Recreational Vehicle Tax		55	81
16/20M Vehicle Tax		79	71
Commercial Vehicle Tax		149	85
Watercraft Tax			18
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**23,249**	**23,696**	**2,927**
Resources Available:	**23,553**	**24,000**	**2,927**
Expenditures:			
Approprations to Library Board	23,249	24,000	24,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**23,249**	**24,000**	**24,000**
Unencumbered Cash Balance Dec 31	304	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	24,000	24,000	24,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,000
		Tax Required	21,073
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	21,073

Qualifies for S

CPA Summary

City of Effingham 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,869	8,555	4,835
Receipts:			
Ad Valorem Tax	72,462	61,780	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		8,645	8,029
Recreational Vehicle Tax		166	244
16/20M Vehicle Tax		239	213
Commercial Vehicle Tax		450	257
Watercraft Tax			54
Cash Adjustment (Audit Document)	(14,776)		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**57,686**	**71,280**	**8,797**
Resources Available:	**83,555**	**79,835**	**13,632**
Expenditures:			
Employee Benefits	75,000		
FICA		12,000	12,000
KPERS		10,000	15,000
Health Insurance		47,000	50,000
Workers Compensation		5,000	5,000
Unemployment Tax		1,000	1,000
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**75,000**	**75,000**	**83,000**
Unencumbered Cash Balance Dec 31	8,555	4,835	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	75,000	96,900	83,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,000
		Tax Required	69,368
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	69,368

Adopted Budget

Streets	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	(1,048)	10,054	10,094
Receipts:			
Ad Valorem Tax	3,422	0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
State of KS- Special Highway tax	13,169	14,180	14,180
Cash Adjustment (Audit Document)	17,249		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**33,840**	**14,180**	**14,180**
Resources Available:	**32,792**	**24,234**	**24,274**
Expenditures:			
Personal Services	4,590		5,000
Repairs and Maintenance		1,000	1,000
Contract Labor (Services)	18,148	13,140	18,274
Signs			
Road Materials			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**22,738**	**14,140**	**24,274**
Unencumbered Cash Balance Dec 31	10,054	10,094	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	110,000	14,140	24,274
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,274
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Effingham 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utillity**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	92,460	136,044	146,044
Receipts:			
Cash Adjustment (Audit Document)	65,311		
Charges to Customers	173,812	205,000	205,000
Late Fees			
Grants	450		
Interest on Idle Funds	4,039	4,000	4,000
Miscellaneous	2,646		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**246,258**	**209,000**	**209,000**
Resources Available:	**338,718**	**345,044**	**355,044**
Expenditures:			
Expense Adjustment (Audit Document)	1,178		
Salaries & Wages	27,743	30,000	50,000
Employee Benefits			
Training		2,000	
Maintenance/Repairs		5,000	
Utilities		10,000	
Testing		2,000	
Contract Labor	12,061	15,000	15,000
Supplies/Commodities	42,591	20,000	45,000
KDHE Loan/Pool Bonds	99,266	100,000	100,000
Capital Outlay	6,835	15,000	10,000
Transfer to Pool	13,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**202,674**	**199,000**	**220,000**
Unencumbered Cash Balance Dec 31	136,044	146,044	135,044
2024/2025/2026 Budget Authority Amoun	155,000	199,601	220,000

See Tab A

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	162,740	230,817	268,817
Receipts:			
Grants	65,000		
Charges to Customers	124,419	124,000	125,000
Late Fees			
Cash Adjustment (Audit Document)	60,683		
Interest on Idle Funds	7,108	6,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**257,210**	**130,000**	**131,000**
Resources Available:	**419,950**	**360,817**	**399,817**
Expenditures:			
Salaries & Wages	20,957	32,000	62,000
Employee Benefits			
Training		1,500	1,500
Maintenance/Repairs		5,500	5,500
Utilities		5,500	5,500
Testing		2,500	3,000
Contract Labor	120,200	15,000	
Supplies/Commodities	1,863		
Capital Outlay	5,049		
Transer to General Fund	30,000		
Transfer to Pool Fund	11,000	30,000	25,000
Miscellaneous	64		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**189,133**	**92,000**	**102,500**
Unencumbered Cash Balance Dec 31	230,817	268,817	297,317
2024/2025/2026 Budget Authority Amoun	85,740	92,000	102,500

See Tab A

CPA Summary

City of Effingham 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Pool**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-18,984	1,474	3,974
Receipts:			
Pool Admissions	18,046	12,000	13,000
Pool Concessions		4,500	5,000
Transfer from Water Fund	13,000		
Transfer from Sewer Fund	11,000	30,000	25,000
Cash Adjustment (Audit Document)	20,565		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**62,611**	**46,500**	**43,000**
Resources Available:	**43,627**	**47,974**	**46,974**
Expenditures:			
Salaries & Wages	34,203	35,000	37,000
Repairs/Contract Services	1,557	2,000	2,000
Utilities		1,000	1,500
Supplies/Commodities	5,982	6,000	6,000
Debt Service - Pool Bonds			
Pool Concessions Expenses			
Miscellaneous	411		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**42,153**	**44,000**	**46,500**
Unencumbered Cash Balance Dec 31	1,474	3,974	474
2024/2025/2026 Budget Authority Amount	6,500	86,600	46,500

See Tab A

Adopted Budget **Blue Building**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,365	3,204	204
Receipts:			
Rent	7,500	8,000	8,000
Cash Adjustment (Agreed Upon Procedure	(1,826)		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,674**	**8,000**	**8,000**
Resources Available:	**10,039**	**11,204**	**8,204**
Expenditures:			
Repairs & Maintenance (Contract Services	3,835	4,000	4,000
Utilitites (Commodities)	3,000	7,000	4,204
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,835**	**11,000**	**8,204**
Unencumbered Cash Balance Dec 31	3,204	204	0
2024/2025/2026 Budget Authority Amount	0	11,000	8,204

See Tab A

City of Effingham

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:		
Pool Renovations			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,268	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		4,268
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Cash Adjustment										
(Audit Document)	-4,268									
Total Receipts	-4,268	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	-4,268
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
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	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Effingham

will meet on September 10, 2025 at 5:30 PM at City Hall, 414 Main Street, Effingham 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, 414 Main Street, Effingham 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	229,399	50.624	365,150	43.167	424,400	188,299	54.136
Debt Service							
Library	23,249	7.326	24,000	6.248	24,000	21,073	6.059
Employee Benefits	75,000	22.188	75,000	18.886	83,000	69,368	19.943
Streets	22,738		14,140		24,274		
Special Highway							
Water Utillity	202,674		199,000		220,000		
Sewer Utility	189,133		92,000		102,500		
Pool	42,153		44,000		46,500		
Blue Building	6,835		11,000		8,204		
Non-Budgeted Funds							
Totals	791,181	80.138	824,290	68.301	932,878	278,740	80.138
						*Revenue Neutral Rate***	*64.239*
Less: Transfers	24,000		30,000		25,000		
Net Expenditure	767,181		794,290		907,878		
Total Tax Levied	223,549		223,549		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,789,586		3,271,293		3,478,242		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	290,000	250,000	210,000
Other	284,198	240,722	195,758
Lease Purchase Principal	0	0	0
Total	574,198	490,722	405,758

*Tax rates are expressed in mills

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

Adam Ernzen

City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Effingham

will meet on September 10, 2025 at 5:30 PM at City Hall, 414 Main Street, Effingham 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, 414 Main Street, Effingham 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	229,399	50.624	365,150	43.167	424,400	188,299	54.136
Debt Service							
Library	23,249	7.326	24,000	6.248	24,000	21,073	6.059
Employee Benefits	75,000	22.188	75,000	18.886	83,000	69,368	19.943
Streets	22,738		14,140		24,274		
Special Highway							
Water Utility	202,674		199,000		220,000		
Sewer Utility	189,133		92,000		102,500		
Pool	42,153		44,000		46,500		
Blue Building	6,835		11,000		8,204		
Non-Budgeted Funds							
Totals	791,181	80.138	824,290	68.301	932,878	278,740	80.138
						*Revenue Neutral Rate***	*64.239*
Less: Transfers	24,000		30,000		25,000		
Net Expenditure	767,181		794,290		907,878		
Total Tax Levied	223,549		223,549		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,789,586		3,271,293		3,478,242		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	290,000	250,000	210,000
Other	284,198	240,722	195,758
Lease Purchase Principal	0	0	0
Total	574,198	490,722	405,758

*Tax rates are expressed in mills

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

Adam Ernzen

City Official Title: City Clerk

Publish: Atchison Globe

Date: August 28, 2025

3777070

Resolution No 2025-04

RESOLUTION OF THE City of Effingham, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

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

WHEREAS, the Governing Body held a hearing on September 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Effingham, 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 Effingham:

The City of Effingham shall levy a property tax rate exceeding the Revenue Neutral Rate of 64.239 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 10 day of September 2025 (month and year) and SIGNED by the Governing Body.

Katie Madden _____

Andrew Eckert _____

Jessie Oswald _____

Jenna Hawk-Porter _____

Cheryl Moon _____

Cathy Martin _____

Attested:

Katie Madden (Mayor) _____

Adam Ernzen (City Clerk) _____