Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Rolla, HEREBY NOTIFIES THE Morton COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be _____ held at _____ address in _____, 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 XXXX the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on June 18th, 2025.

(Seal)

CITY OF ROLLA CORPORATE SEAL ROLLA, KANSAS

Shelley Barrett

Clerk or Officer of Governing Body

AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss

Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a [illegible] printed in the State of Kansas, and general circulation in Stevens County, al paid circulation on a weekly basis in nsas, and that said newspaper is not a iternal publication.

. weekly, published at least weekly 50 n so published continuously and unin- unty and state for a period of more than first publication of said notice; and has post office of Hugoton in Said County r.

otice is a true copy thereof and was lar and entire issue of said newspaper secutive weeks, the first publication s aforesaid on the day of

ly 31, 2025, with ons being made on the following dates:

, 20___ _____, 20___

, 20___ _____, 20___

Beard

n to before me this

31, 2025

L. McJanies

Notary Public

ires: _____

.....$ 151.88

ies.....$ _____

.....$ 151.88

d this _____ day of

_____, 20_____

_____

Judge

PUBLIC NOTICE

(First published in The Hugoton Hermes, Thursday, July 31, 2025)

11

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Rolla
will meet on August 18, 2025 at 7:00 pm at City Hall, 304 Washington St. Rolla, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	508,870	140.073	506,000	150.280	553,000	313,259	184.407
Debt Service					18,785		
Library							
Special Highway					60,839		
Utility Fund	279,894		290,955		302,000		
Non-Budgeted Funds-A	52,326						
Totals	841,290	140.073	796,955	150.280	934,224	313,259	184.407
					Revenue Neutral Rate**		167.464
Less: Transfers	85,000		65,000		77,000		
Net Expenditure	756,290		731,955		857,224		
Total Tax Levied	295,894		318,451		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,996,978		2,119,052		1,698,731		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	117,088		110,701		90,846		
Lease Purchase Principal	0		0		0		
Total	117,088		110,701		90,846		

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

Shelley Barrett
Official Title: City Clerk

2026

CERTIFICATE

To the Clerk of Morton County, State of Kansas

We, the undersigned, officers of

City of Rolla

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	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 Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	553,000	313,259	
Debt Service	10-113	7	18,385		
Library	12-1220	7			
Special Highway		8	60,839		
		8			
Utility Fund		9	302,000		
Non-Budgeted Funds-A		10			
Totals		xxxxx	934,224	313,259	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	187.464
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 8-19 2025

County Clerk

Governing Body

Morton County Clerk
Official Seal
Morton County Kansas

CPA Summary

City of Rolla

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	318,451	37,566	2,857	549	4,196	0
Debt Service						
Library						
TOTAL	318,451	37,566	2,857	549	4,196	0

County Treas Motor Vehicle Estimate 37,566
County Treas Recreational Vehicle Estimate 2,857
County Treas 16/20M Vehicle Estimate 549
County Treas Commercial Vehicle Tax Estimate 4,196
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.11796
Recreational Vehicle Factor 0.00897
16/20M Vehicle Factor 0.00172
Commercial Vehicle Factor 0.01318
Watercraft Factor 0.00000

City of Rolla 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 Fund	Capital Improvement	30,000	20,000	30,000	12-1, 118
General Fund	Equipment Reserve	30,000	20,000	27,000	12-1, 117
Utility Fund	Utility Imprv Fund	25,000	25,000	20,000	12-825d
	Totals	85,000	65,000	77,000	
	Adjustments*				
	Adjusted Totals	85,000	65,000	77,000	

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

City of Rolla 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amoun 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:											
KDHE Loan	2/1/2011	8/1/2030	3.57	241,577	90,846	2/1	8/1	3,121	13,834	2,623	14,332
Total Other					**90,846**			**3,121**	**13,834**	**2,623**	**14,332**
Total Indebtedness					**90,846**			**3,121**	**13,834**	**2,623**	**14,332**

State of Kansas
City

City of Rolla

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
Totals					**0**	**0**	**0**

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

City of Rolla 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	83,016	65,582	53,897
Receipts:			
Ad Valorem Tax	270,171	297,752	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,002	6,000	8,000
Motor Vehicle Tax	29,026	29,374	37,566
Recreational Vehicle Tax	342	540	2,857
16/20M Vehicle Tax	696	640	549
Commercial Vehicle Tax	237	959	4,196
Watercraft Tax	85		0
Gross Earning (Intangible) Tax			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	100,391	75,000	60,000
Franchise Tax	17,301	22,000	22,000
Licenses	55	50	50
Fines, Forfeitures, and Penalties	2,040	2,500	2,500
Other	1,867		2,000
Royalties and Rents	2,895	4,000	4,000
Capital credits and dividends	7,573	3,000	8,000
Reimbursed Expense	24,935	30,000	30,000
In Lieu of Taxes (IRB)	18,072	15,000	15,000
Interest on Idle Funds	7,754	7,500	7,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**491,442**	**494,315**	**204,218**
Resources Available:	**574,458**	**559,897**	**258,115**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	574,458	559,897	258,115
Expenditures:			
Administration	444,966	436,000	477,500
Police	30,996	34,500	37,500
Fire	11,613	18,000	18,000
Streets	21,301	17,500	20,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	508,876	506,000	553,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**508,876**	**506,000**	**553,000**
Unencumbered Cash Balance Dec 31	65,582	53,897	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	555,500	593,000	553,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	553,000
		Tax Required	294,885
	Delinquent Comp Rate:	6.2%	18,374
		Amount of 2025 Ad Valorem Tax	313,259

CPA Summary

City of Rolla 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	166,530	160,000	179,000
Contractual	103,148	105,000	97,500
Commodities	30,786	40,000	48,000
Capital Outlay	0	20,000	25,000
Donations	2,529	3,000	3,000
Benefits	81,973	68,000	68,000
Transfers	60,000	40,000	57,000
Total	**444,966**	**436,000**	**477,500**
Police			
Salaries	26,904	27,000	30,000
Contractual	2,518	2,500	2,500
Commodities	1,574	5,000	5,000
Capital Outlay			
Total	**30,996**	**34,500**	**37,500**
Fire			
Salaries	3,500	6,000	6,000
Contractual	6,761	10,000	10,000
Commodities	1,352	2,000	2,000
Capital Outlay			
Total	**11,613**	**18,000**	**18,000**
Streets			
Salaries			
Contractual	14,183	15,000	15,000
Commodities	7,118	2,500	5,000
Capital Outlay			
Total	**21,301**	**17,500**	**20,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**508,876**	**506,000**	**553,000**

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

City of Rolla 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	16,386	18,385	18,385
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	949		
Motor Vehicle Tax	859		
Recreational Vehicle Tax	13		
16/20M Vehicle Tax	169		
Commercial Vehicle Tax			
Watercraft Tax	9		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**1,999**	**0**	**0**
Resources Available:	**18,385**	**18,385**	**18,385**
Expenditures:			
Contractual			18,385
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**18,385**
Unencumbered Cash Balance Dec 31	18,385	18,385	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	18,385
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,385
		Tax Required	0
	Delinquent Comp Rate:	6.2%	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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	6.2%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Rolla 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	31,389	41,499	51,169
Receipts:			
State of Kansas Gas Tax	10,110	9,670	9,670
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,110**	**9,670**	**9,670**
Resources Available:	**41,499**	**51,169**	**60,839**
Expenditures:			
Contractual			60,839
Commodities			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**60,839**
Unencumbered Cash Balance Dec 31	41,499	51,169	0
2024/2025/2026 Budget Authority Amount:	40,539	50,659	60,839

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:			
Interest on Idle Funds			
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	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

City of Rolla 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	71,160	44,305	25,050
Receipts:			
Water Sales	140,515	148,000	148,000
Sanitation	54,716	58,000	60,000
Sewer	50,750	55,000	60,000
Connect, Reconnect, Penalties	6,059	4,500	6,000
Reimbursed Expense		5,000	5,000
Interest on Idle Funds			
Miscellaneous	999	1,200	1,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**253,039**	**271,700**	**280,200**
Resources Available:	**324,199**	**316,005**	**305,250**
Expenditures:			
Water Salaries	39,315	40,000	40,000
Water Contractual	79,823	90,000	90,000
Water Commodities	18,939	20,000	25,000
Sanitation Contractual	43,503	48,000	50,000
Sewer Contractual	25,532	18,000	25,000
Employee Benefits	28,914	30,000	32,000
Debt Service	16,955	16,955	17,000
Transfer to Utility Improv Fund	25,000	25,000	20,000
Sanitation Commodities	0	1,000	1,000
Sewer Commodities	1,913	2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**279,894**	**290,955**	**302,000**
Unencumbered Cash Balance Dec 31	44,305	25,050	3,250
2024/2025/2026 Budget Authority Amount:	292,955	344,455	302,000

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvement**		**Utility Resv Improvement**		**Gifts and Grants**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	54,601	Cash Balance Jan 1	55,187	Cash Balance Jan 1	36,000	Cash Balance Jan 1	5,157	Cash Balance Jan 1		150,945
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
General Fund	30,000	General Fund	30,000	Utility Fund	25,000	Cooper Clark	30,575			
						988 Bldg	4,028			
Total Receipts	30,000	Total Receipts	30000	Total Receipts	25000	Total Receipts	34603	Total Receipts	0	119,603
Resources Available:	84,601	Resources Available:	85,187	Resources Available:	61,000	Resources Available:	39,760	Resources Available:	0	270,548
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	10,830					Contractual	36,464			
Capital Outlay	5,232									
Total Expenditures	16,062	Total Expenditures	0	Total Expenditures	0	Total Expenditures	36,464	Total Expenditures	0	52,526
Cash Balance Dec 31	68,539	Cash Balance Dec 31	85,187	Cash Balance Dec 31	61,000	Cash Balance Dec 31	3,296	Cash Balance Dec 31	0	**218,022** **
										218,022 **

**Note: These two block figures should agree.

CPA Summary