Resolution No.152

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

WHEREAS, the Revenue Neutral Rate for the City of Little River was calculated as 42.282 mills by the Rice County Clerk County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Little River 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 Little River, 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 LITTLE RIVER:

The City of Little River shall levy a property tax rate exceeding the Revenue Neutral Rate of 48.598 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.

Mayor

Attested:

City Clerk

Roll Call Vote

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

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

Resolution No. 152

Governing Body Member	Yes	No	No Vote
Jason Crotinger	X		
John Tietjens	✓		
RANDY BURDICK	✓		
Barry Porter	✓		
Donald L Teeter			✓
TOTAL			

Certified: Brooke R. Oakley

CERTIFICATE

To the Clerk of Rice County, State of Kansas
We, the undersigned, officers of
City of Little River
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.

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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	533,482	99,723	
Bond and Interest	10-113	8	2,929	1,695	
Library	12-1220	8	13,100	11,999	
Employee Benefits	12-16,102	9	32,000	26,666	
Special Highway		10	31,920		
Gas Utility		10	438,312		
Water Utility		11	249,211		
Sewer Utility		11	112,903		
Solid Waste		12	36,197		
Special Parks and Recreation		12	5,330		
Non-Budgeted Funds-A		13			
Totals		xxxxxxx	1,455,384	140,083	
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					
Neighborhood Revitalization		16			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:
Adam Brown, LLC

Address:
PO Drawer J
Great Bend, KS 67530
Email:
dhollingshead@adamsbrowncpa.com

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	Special Highway Improvement Fund	10,000	20,000	20,000	K.S.A. 68-590
General Fund	Equipment Reserve Fund	10,000	10,000	10,000	K.S.A. 12-1,117
General Fund	Sewer Reserve Fund	0	10,000	10,000	K.S.A. 12-1,117
Sewer Utility Fund	Sewer Reserve Fund	5,000	5,000	5,000	K.S.A. 12-825d
Water Utility Fund	Equipment Reserve Fund	5,000	5,000	5,000	K.S.A. 12-825d
Water Utility Fund	Special Highway Improvement Fund	10,000	0	0	K.S.A. 12-825d
Gas Utility	Equipment Reserve Fund	15,000	0	0	K.S.A. 12-1,117
Gas Utility	Special Highway Improvement Fund	15,000	0	0	K.S.A. 12-825d
	Totals	70,000	50,000	50,000	
	Adjustments*				
	Adjusted Totals	70,000	50,000	50,000	

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

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 2011	1/21/2011	1/21/2041	4.00	42,000	28,303	1/1	1/1	1,132	1,297	1,080	1,349
Total G.O. Bonds					**28,303**			**1,132**	**1,297**	**1,080**	**1,349**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Sewer Loan	9/1/2006	3/1/2026	2.75	190,383	17,895	3/1 & 9/1	3/1 & 9/1	374	11,848	76	6,047
KDHE Water Loan	8/18/2011	2/1/2031	3.67	507,394	201,774	2/1 & 8/1	2/1 & 8/1	6,468	28,024	5,529	29,062
City Utility Low Interest Loan	3/26/2021	1/1/2031	2.68	397,259	245,197	1/1 & 7/1	1/1 & 7/1	6,313	38,172	5,283	39,202
Total Other					**464,866**			**13,155**	**78,044**	**10,888**	**74,311**
Total Indebtedness					**493,169**			**14,287**	**79,341**	**11,968**	**75,660**

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	80,895	11,661	178	32	79	195
Bond and Interest	2,280	329	5	1	2	5
Library	11,731	1,691	26	5	11	28
Employee Benefits	45,177	6,513	99	18	44	108
TOTAL	140,083	20,194	308	56	136	336

County Treas Motor Vehicle Estimate	20,194				
County Treas Recreational Vehicle Estimate		308			
County Treas 16/20M Vehicle Estimate			56		
County Treas Commercial Vehicle Tax Estimate				136	
County Treas Watercraft Tax Estimate					336

Motor Vehicle Factor	0.14416				
Recreational Vehicle Factor		0.00220			
16/20M Vehicle Factor			0.00040		
Commercial Vehicle Factor				0.00097	
Watercraft Factor					0.00240

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Little River
Rice 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	$11,731	$11,999
Delinquent Tax	$50	$0
Motor Vehicle Tax	$1,683	$1,691
Recreational Vehicle Tax	$39	$26
16/20M Vehicle Tax	$5	$5
TOTAL TAXES	$13,508	$13,721
Difference in Total Taxes:	$213	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,727,943	$2,882,491
Did Assessed Valuation Decrease?	No	
Levy Rate	4.285	4.163
Difference in Levy Rate:	(0.122)	
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 see the below narrative for assistance from the State Library.

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	436,852	439,536	249,836
Receipts:			
Ad Valorem Tax	91,463	80,895	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,960	0	0
Motor Vehicle Tax	15,728	14,253	11,661
Recreational Vehicle Tax	4,075	326	178
16/20M Vehicle Tax	37	41	32
Commercial Vehicle Tax	0	0	79
Watercraft Tax	0	258	195
Gross Earning (Intangible) Tax	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	2,546	2,109	2,282
Compensating Use Tax	35,634	38,000	38,000
Local Sales Tax	81,418	75,000	75,000
Franchise Tax	16,024	13,000	13,000
Licenses	1,265	500	500
Fines	367	2,000	2,000
Penalties	2,833	4,500	4,500
Sale of Equipment	6,100	0	0
Reimbursements	17,670	35,000	35,000
Grant Income	6,800	0	0
Interest on Idle Funds	20,636	5,000	5,000
Neighborhood Revitalization Rebate	-7,187	-4,857	-5,504
Miscellaneous	15,123	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**312,492**	**268,025**	**183,923**
Resources Available:	**749,344**	**707,561**	**433,759**
Expenditures:			
General Government	274,067	280,000	285,000
Public Safety	8,835	25,000	50,000
Street Lights	6,440	10,000	15,000
Streets and Sidewalks	0	75,000	75,000
Parks & Recreation	168	1,000	3,500
Economic Development	0	15,000	50,000
Library	298	225	225
Sub-Total detail page	289,808	406,225	478,725
Historical Library	0	1,500	1,500
Demolition	0	10,000	10,000
Transfer to Sewer Reserve Fund	0	10,000	10,000
Transfer to Special Highway Improvement Fund	10,000	20,000	20,000
Transfer to Equipment Reserve Fund	10,000	10,000	10,000
Cash Reserve (2026 column)		0	0
Miscellaneous	0	0	3,257
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**309,808**	**457,725**	**533,482**
Unencumbered Cash Balance Dec 31	439,536	249,836	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	559,240	559,365	533,482
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	533,482
		Tax Required	99,723
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	99,723

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	152,889	160,000	160,000
Contractual	72,919	75,000	75,000
Commodities	27,374	30,000	30,000
Capital Outlay	20,885	15,000	20,000
Total	**274,067**	**280,000**	**285,000**
Public Safety			
Fire Department	2,102	10,000	10,000
Police Department	6,331	10,000	10,000
Capital Outlay	402	5,000	30,000
Total	**8,835**	**25,000**	**50,000**
Street Lights			
Commodities	6,440	10,000	15,000
Total	**6,440**	**10,000**	**15,000**
Streets and Sidewalks			
Commodities	0	75,000	75,000
Total	**0**	**75,000**	**75,000**
Parks & Recreation			
Commodities	168	1,000	3,500
Total	**168**	**1,000**	**3,500**
Economic Development			
Salaries	0	15,000	50,000
Total	**0**	**15,000**	**50,000**
Library			
Commodities	298	225	225
Total	**298**	**225**	**225**
Page Total	**289,808**	**406,225**	**478,725**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond and Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	876	917	986
Receipts:			
Ad Valorem Tax	2,179	2,280	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	40	0	0
Motor Vehicle Tax	325	340	329
Recreational Vehicle Tax	96	8	5
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	0	0	2
Watercraft Tax	0	6	5
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-171	-137	-94
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,470**	**2,498**	**248**
Resources Available:	**3,346**	**3,415**	**1,234**
Expenditures:			
Principal Payment	1,247	1,297	1,349
Interest Payment	1,182	1,132	1,080
Cash Reserve (2026 column)	0	0	500
Miscellaneous	0	0	0
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**2,429**	**2,429**	**2,929**
Unencumbered Cash Balance Dec 31	917	986	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,929	2,929	2,929
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,929
		Tax Required	1,695
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,695

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	377	267	2
Receipts:			
Ad Valorem Tax	10,797	11,731	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	213	50	0
Motor Vehicle Tax	1,745	1,683	1,691
Recreational Vehicle Tax	479	39	26
16/20M Vehicle Tax	4	5	5
Commercial Vehicle Tax	0	0	11
Watercraft Tax	0	31	28
Neighborhood Revitalization Rebate	-848	-704	-662
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,390**	**12,835**	**1,099**
Resources Available:	**12,767**	**13,102**	**1,101**
Expenditures:			
Appropriation	12,500	13,100	13,100
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**12,500**	**13,100**	**13,100**
Unencumbered Cash Balance Dec 31	267	2	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	12,500	13,100	13,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,100
		Tax Required	11,999
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	11,999

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	0	0	24
Receipts:			
Ad Valorem Tax	24,954	45,177	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	425	0	0
Motor Vehicle Tax	3,897	3,889	6,513
Recreational Vehicle Tax	1,106	89	99
16/20M Vehicle Tax	6	11	18
Commercial Vehicle Tax	0	0	44
Watercraft Tax	0	71	108
Interest on Idle Funds	0	0	0
Reimbursements	14	0	0
Neighborhood Revitalization Rebate	-1,961	-2,713	-1,472
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,441**	**46,524**	**5,310**
Resources Available:	28,441	46,524	5,334
Expenditures:			
FICA and Medicare	0	8,000	0
KPERS	0	8,500	0
Insurance	28,441	30,000	32,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,441**	**46,500**	**32,000**
Unencumbered Cash Balance Dec 31	0	24	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	28,500	46,500	32,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,000
		Tax Required	26,666
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	26,666

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	8,597	18,560	17,740
Receipts:			
State of Kansas Gas Tax	12,730	14,180	14,180
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,730**	**14,180**	**14,180**
Resources Available:	**21,327**	**32,740**	**31,920**
Expenditures:			
Contractual	1,140	15,000	31,920
Commodities	1,627	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,767**	**15,000**	**31,920**
Unencumbered Cash Balance Dec 31	18,560	17,740	0
2024/2025/2026 Budget Authority Amount:	16,847	24,857	31,920

Adopted Budget

Gas Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	104,733	100,797	78,812
Receipts:			
Charges to Customers	270,207	350,000	350,000
Connection Fees	814	1,500	1,500
Sales Tax	6,219	6,500	6,500
Reimbursements	0	0	0
Insurance Proceeds	40,843	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	651	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**318,734**	**359,500**	**359,500**
Resources Available:	**423,467**	**460,297**	**438,312**
Expenditures:			
Personal Services	28,366	51,000	51,000
Contractual	46,372	60,000	60,000
Commodities	166,238	200,000	215,000
Capital Outlay	0	19,000	19,000
Sales Tax	4,588	6,000	6,000
Loan Principal	44,694	44,485	44,485
Transfer to Equipment Reserve	15,000	0	0
Transfer to Special Highway Reserve	15,000	0	0
Cash Reserve (2026 column)	0	0	41,827
Miscellaneous	2,412	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**322,670**	**381,485**	**438,312**
Unencumbered Cash Balance Dec 31	100,797	78,812	0
2024/2025/2026 Budget Authority Amount:	403,702	451,448	438,312

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	119,387	135,165	97,751
Receipts:			
Charges to Customers	148,217	148,000	148,000
Connect Fees	880	1,500	1,500
Water Protection Fee	632	760	760
Sales Tax	792	700	700
Interest on Idle Funds	0	0	0
Miscellaneous	197	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**150,718**	**151,460**	**151,460**
Resources Available:	**270,105**	**286,625**	**249,211**
Expenditures:			
Personal Services	41,565	58,000	58,000
Contractual	30,967	35,000	35,000
Commodities	9,416	30,000	30,000
Capital Outlay	26	25,000	25,000
Principal Payment	27,023	28,024	29,062
Interest Payment	7,374	6,468	5,529
Service Fees	777	682	583
Sales Tax	2,119	700	700
Transfer to Equipment Reserve Fund	5,000	5,000	5,000
Transfer to Special Highway Improvement	10,000	0	0
Cash Reserve (2026 column)	0	0	60,337
Miscellaneous	673	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**134,940**	**188,874**	**249,211**
Unencumbered Cash Balance Dec 31	135,165	97,751	0
2024/2025/2026 Budget Authority Amount:	233,586	247,933	249,211

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,342	46,662	26,903
Receipts:			
Charges for Services	85,760	85,000	85,000
Reimbursed Expense	197	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**85,957**	**86,000**	**86,000**
Resources Available:	**126,299**	**132,662**	**112,903**
Expenditures:			
Personal Services	28,865	40,000	40,000
Contractual	27,855	40,000	40,000
Commodities	5,512	5,500	5,500
Capital Outlay	0	3,000	3,000
Principal Payment	11,529	11,848	6,047
Interest Payment	664	374	76
Service Fees	66	37	8
Transfer to Sewer Reserve Fund	5,000	5,000	5,000
Cash Reserve (2026 column)	0	0	13,272
Miscellaneous	146	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**79,637**	**105,759**	**112,903**
Unencumbered Cash Balance Dec 31	46,662	26,903	0
2024/2025/2026 Budget Authority Amount:	115,948	111,083	112,903

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	345	1,347	1,197
Receipts:			
Charges for Services	35,263	35,000	35,000
Interest on Idle Funds	0	0	0
Miscellaneous	150	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,413**	**35,000**	**35,000**
Resources Available:	**35,758**	**36,347**	**36,197**
Expenditures:			
Contractual Services	34,400	35,000	35,000
Commodities	11	150	150
Capital Outlay	0	0	0
Transfer to Special Highway Reserve	0	0	0
Cash Reserve (2026 column)	0	0	1,047
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**34,411**	**35,150**	**36,197**
Unencumbered Cash Balance Dec 31	1,347	1,197	0
2024/2025/2026 Budget Authority Amount:	37,432	35,395	36,197

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,758	4,243	3,048
Receipts:			
Local Alcoholic Liquor	2,546	2,109	2,282
Sidewalk Grant	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,546**	**2,109**	**2,282**
Resources Available:	**4,304**	**6,352**	**5,330**
Expenditures:			
Commodities	19	3,304	5,330
Contractual Services	42	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**61**	**3,304**	**5,330**
Unencumbered Cash Balance Dec 31	4,243	3,048	0
2024/2025/2026 Budget Authority Amount:	1,062	3,304	5,330

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		
Equipment Reserve		**Sewer Reserve**		**Special Highway Improvement**		
Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	29,218	Cash Balance Jan 1	50,000	Cash Balance Jan 1	114,371	193,589
Receipts:		Receipts:		Receipts:		
Transfers In	30,000	Transfers In	5,000	Transfers In	35,000	
Total Receipts	30,000	Total Receipts	5000	Total Receipts	35000	70,000
Resources Available	59,218	Resources Available:	55,000	Resources Available	149,371	263,589
Expenditures:		Expenditures:		Expenditures:		
				Contractual Services	45,359	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	45,359	45,359
Cash Balance Dec 3	59,218	Cash Balance Dec 31	55,000	Cash Balance Dec 3	104,012	**218,230** **
						218,230 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Little River
will meet on September 8, 2025 at 7:00 PM at 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 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	309,808	37.155	457,725	29.654	533,482	99,723	34.596
Bond and Interest	2,429	0.885	2,429	0.835	2,929	1,695	0.588
Library	12,500	4.386	13,100	4.285	13,100	11,999	4.163
Employee Benefits	28,441	10.137	46,500	9.904	32,000	26,666	9.251
Special Highway	2,767		15,000		31,920		
Gas Utility	322,670		381,485		438,312		
Water Utility	134,940		188,874		249,211		
Sewer Utility	79,637		105,759		112,903		
Solid Waste	34,411		35,150		36,197		
Special Parks and Recreation	61		3,304		5,330		
Non-Budgeted Funds-A	45,359						
Totals	973,023	52.563	1,249,326	44.678	1,455,384	140,083	48.598
						*Revenue Neutral Rate***	*42.282*
Less: Transfers	70,000		50,000		50,000		
Net Expenditure	903,023		1,199,326		1,405,384		
Total Tax Levied	140,095		140,083		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,665,275		2,727,943		2,882,491		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	30,748		29,550		28,303		
Revenue Bonds	0		0		0		
Other	613,908		540,439		464,866		
Lease Purchase Principal	0		0		0		
Total	644,656		569,989		493,169		

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

Brooke Oakley
Official Title: City Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	94,219	32.687	5,504
Bond and Interest	1,601	0.555	94
Library	11,337	3.933	662
Employee Benefits	25,194	8.740	1,472
TOTAL	132,351	45.915	7,732

2025 July 1 Valuation: 2,882,491

Valuation Factor: 2,882.491

Neighborhood Revitalization Subj to Rebate: 168,374

Neighborhood Revitalization factor: 168.374

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

CERTIFICATE

To the Clerk of Rice County, State of Kansas
We, the undersigned, officers of
City of Little River
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)
Allocation of MVT, RVT, and 16/20M Vehicle 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	533,482	99,723	
Bond and Interest	10-113	8	2,929	1,695	
Library	12-1220	8	13,100	11,999	
Employee Benefits	12-16,102	9	32,000	26,666	
Special Highway		10	31,920		
Gas Utility		10	438,312		
Water Utility		11	249,211		
Sewer Utility		11	112,903		
Solid Waste		12	36,197		
Special Parks and Recreation		12	5,330		
Non-Budgeted Funds-A		13			
Totals		xxxxxxx	1,455,384	140,083	
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					
Neighborhood Revitalization		16			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:
Adam Brown, LLC

Address:
PO Drawer J
Great Bend, KS 67530

Email:
dhollingshead@adamsbrowncpa.com

Attest: _____, 2025
County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Affidavit of Publication

State of Kansas
ss
County of Rice

Denice Dater being duly sworn says on oath that he/she is the publisher of

The Monitor-Journal a weekly newspaper published in the City of Little River, Rice County, Kansas, which newspaper has been admitted to the mails as second class matter at the Post Office in the City of Little River, that said newspaper has been published continuously and uninterruptedly for a period of more than one year prior to the first publication of the notice hereto attached, and that said newspaper is of general circulation in the City of Little River and the County of Rice; that the notice of which a true copy is hereto attached was published in 1 consecutive issues of said newspaper, the first publication being in the issue of

9-10 ,2025

and the last publication being in the issue of

9-10 ,2025

Denice Dater

Publication Fee $ 97.50

Subscribed and sworn to before me this
17th day of September ,2025

Shannon Johnson
Notary Public

My commission expires 06-06, 2026

SHANNON JOHNSON
Notary Public - State of Kansas
My Appt. Expires 06-06-26