2026

CERTIFICATE

To the Clerk of Chautauqua, State of Kansas
We, the undersigned, officers of
Cedar Vale
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	323,200	122,436	
Debt Service	10-113	8	24,350	23,655	
Library	12-1220	8	20,500	18,110	
Special Highway		9	13,790		
Sewer Fund		9	115,349		
Water Fund		10	246,212		
Water Revenue Fund		10	94,164		
City Sales Tax		11	83,889		
Trash Fund		11	63,986		
Swimming Pool		12	34,000		
Non-Budgeted Funds		13			
Totals		xxxxxx	1,019,440	164,201	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	89.299
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____, 2025

_____
County Clerk

Jeff Henderson _____
David Jeppson _____
_____
_____
Paige Melton _____

_____ _____
Governing Body

Cedar Vale

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	131,672	18,297	386	346	16	11
Debt Service	12,471	1,733	37	33	2	1
Library	18,098	2,515	53	47	2	2
TOTAL	162,241	22,545	476	426	20	14

County Treas Motor Vehicle Estimate 22,545

County Treas Recreational Vehicle Estimate 476

County Treas 16/20M Vehicle Estimate 426

County Treas Commercial Vehicle Tax Estimate 20

County Treas Watercraft Tax Estimate 14

Motor Vehicle Factor 0.13896

Recreational Vehicle Factor 0.00293

16/20 Vehicle Factor 0.00262

Commercial Vehicle Factor 0.00012

Watercraft Factor 0.00009

Cedar Vale 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
Water	General	-	7,000	7,000	12-825d
Water	Swimming Pool	-	-		12-825d
General	Trash	5,000	-	-	12-825d
	Totals	5,000	7,000	7,000	
	Adjustments*				
	Adjusted Totals	5,000	7,000	7,000	

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

Cedar Vale

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:											
2021 Refunding Bond	5/27/2021	8/1/2041	Var	215,000	185,000	2/1	8/1	4,475	10,000	4,350	10,000
Total G.O. Bonds					**185,000**			**4,475**	**10,000**	**4,350**	**10,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**185,000**			**4,475**	**10,000**	**4,350**	**10,000**

Cedar Vale

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
Sewer Jetter	4/1/2025	48	4.75	40,000	40,000	0	9,175
				Totals	**40,000**	**0**	**9,175**

***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: Cedar Vale
Chautauqua

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	$18,098	$18,110
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,215	$2,515
Recreational Vehicle Tax	$50	$53
16/20M Vehicle Tax	$53	$47
	$0	$0
TOTAL TAXES	$20,416	$20,725
Difference in Total Taxes:	$309	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,816,806	$1,816,818
Did Assessed Valuation Decrease?	No	
Levy Rate	9.961	9.968
Difference in Levy Rate:	0.007	
Qualify for grant: 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 Library.

Cedar Vale 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	82,232	121,142	93,839
Receipts:			
Ad Valorem Tax	121,225	131,672	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,746	0	
Motor Vehicle Tax	21,153	17,127	18,297
Recreational Vehicle Tax	503	384	386
16/20M Vehicle Tax	627	408	346
Commercial Vehicle Tax	18	12	16
Watercraft Tax	13	94	11
Gross Earning (Intangible) Tax			0
Connecting Links	392	0	0
Sales & Use Tax	50,274	41,000	41,000
Franchise Fees	42,064	38,000	38,000
Licenses & Permits	1,345	2,000	1,500
CMB	625	0	0
Fines & Forfeitures	3,425	2,000	3,000
Camping Fees	3,141	1,500	1,500
Grave Open/Close	1,725	700	700
Cemetery Lot Sales	1,000	0	0
Reimbursed Expenses	4,965	0	0
Transfer from Water Fund	0	7,000	7,000
Interest on Idle Funds	9,016	1,000	1,000
Neighborhood Revitalization Rebate			
Miscellaneous	5,025	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**270,282**	**242,897**	**112,755**
Resources Available:	**352,514**	**364,039**	**206,594**
Expenditures:			
Salaries	111,056	134,000	167,000
Contractual	102,220	82,700	104,700
Commodities	18,096	22,500	21,500
Capital Outlay	0	31,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**231,372**	**270,200**	**323,200**
Unencumbered Cash Balance Dec 31	121,142	93,839	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	278,500	341,200	323,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	323,200
		Tax Required	116,606
	Delinquent Comp Rate:	5.0%	5,830
		Amount of 2025 Ad Valorem Tax	**122,436**

CPA Summary

Cedar Vale 2026

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	69,357	62,000	60,000
Contractual	64,635	35,000	65,000
Commodities	8,629	10,000	10,000
Capital Outlay	0	10,000	10,000
Transfer to Trash	5,000	0	0
	147,621	**117,000**	**145,000**
Police			
Salaries	11,250	40,000	71,000
Contractual	3,501	8,200	8,200
Commodities	3,341	5,000	4,000
Capital Outlay	0	0	3,000
Total	**18,092**	**53,200**	**86,200**
Streets			
Salaries	12,698	13,000	12,000
Contractual	9,616	9,000	10,000
Commodities	1,794	2,500	2,500
Capital Outlay	0	6,000	5,000
Total	**24,108**	**30,500**	**29,500**
Street Lighting			
Salaries	0	0	0
Contractual	6,028	10,000	11,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**6,028**	**10,000**	**11,000**
Parks & Rec			
Salaries	15,540	13,000	12,000
Contractual	16,093	18,000	8,000
Commodities	2,478	3,000	3,000
Capital Outlay	0	10,000	7,000
Total	**34,111**	**44,000**	**30,000**
Cemetery			
Salaries	2,211	6,000	12,000
Contractual	2,347	2,500	2,500
Commodities	1,854	2,000	2,000
Capital Outlay	0	5,000	5,000
Total	**6,412**	**15,500**	**21,500**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**236,372**	**270,200**	**323,200**

Cedar Vale 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	3,272	101	15
Receipts:			
Ad Valorem Tax	10,546	12,471	xxxxxxxxxxxxxxxxxx
Delinquent Tax	136	0	
Motor Vehicle Tax	681	1,490	1,733
Recreational Vehicle Tax	15	33	37
16/20M Vehicle Tax	5	36	33
Commercial Vehicle Tax	0	1	2
Watercraft Tax	1	8	1
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	350	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,384**	**14,389**	**1,806**
Resources Available:	**14,656**	**14,490**	**1,821**
Expenditures:			
Bond Principal	10,000	10,000	10,000
Bond Interest	4,555	4,475	4,350
Cash Reserve (2026 column)			10,000
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**14,555**	**14,475**	**24,350**
Unencumbered Cash Balance Dec 31	101	15	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	14,879	14,475	24,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,350
		Tax Required	22,529
	Delinquent Comp Rate:	5.0%	1,126
		Amount of 2025 Ad Valorem Tax	23,655

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	233	4	633
Receipts:			
Ad Valorem Tax	15,678	18,098	xxxxxxxxxxxxxxxxxx
Delinquent Tax	471	0	
Motor Vehicle Tax	2,656	2,215	2,515
Recreational Vehicle Tax	63	50	53
16/20M Vehicle Tax	79	53	47
Commercial Vehicle Tax	2	1	2
Watercraft Tax	2	12	2
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**18,951**	**20,429**	**2,619**
Resources Available:	**19,184**	**20,433**	**3,252**
Expenditures:			
Appropriations	19,180	19,800	20,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,180**	**19,800**	**20,500**
Unencumbered Cash Balance Dec 31	4	633	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	24,100	19,800	20,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,500
		Tax Required	17,248
	Delinquent Comp Rate:	5.0%	862
		Amount of 2025 Ad Valorem Tax	18,110

CPA Summary

Cedar Vale 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	3,540	3,053	0
Receipts:			
State of Kansas Gas Tax	12,852	13,790	13,790
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,852**	**13,790**	**13,790**
Resources Available:	**16,392**	**16,843**	**13,790**
Expenditures:			
Street Repair and Maint	13,339	16,843	13,790
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**13,339**	**16,843**	**13,790**
Unencumbered Cash Balance Dec 31	3,053	0	0
2024/2025/2026 Budget Authority Amount:	13,850	17,200	13,790

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,466	46,415	40,349
Receipts:			
Charges to Customers	76,291	69,000	75,000
Reimbursed Expenses	313	0	0
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**76,604**	**69,000**	**75,000**
Resources Available:	**89,070**	**115,415**	**115,349**
Expenditures:			
Salaries	12,770	50,000	65,000
Contractual	23,946	5,000	20,000
Commodities	5,939	2,500	7,500
Capital Outlay	0	17,566	22,849
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**42,655**	**75,066**	**115,349**
Unencumbered Cash Balance Dec 31	46,415	40,349	0
2024/2025/2026 Budget Authority Amount:	76,884	75,066	115,349

CPA Summary

Cedar Vale 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	48,675	19,212	27,212
Receipts:			
Charges to Customers	191,060	215,000	215,000
Swimming Pool Admissions	5,284	6,000	0
Reimbursed Expenses	2,055	0	0
Interest on Idle Funds	2,139	0	0
Miscellaneous	0	4,000	4,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**200,538**	**225,000**	**219,000**
Resources Available:	**249,213**	**244,212**	**246,212**
Expenditures:			
Salaries	74,296	65,000	62,000
Contractual	24,010	25,000	25,000
Commodities	91,276	90,000	90,000
Capital Outlay	12,601	0	32,212
Transfer Out		7,000	7,000
Pool Expenses	27,818	30,000	0
Transfer to Swimming Pool			30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**230,001**	**217,000**	**246,212**
Unencumbered Cash Balance Dec 31	19,212	27,212	0
2024/2025/2026 Budget Authority Amount:	284,807	244,620	246,212

Adopted Budget **Water Revenue Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	51,587	66,164	80,164
Receipts:			
Charges to Customers	14,577	14,000	14,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**14,577**	**14,000**	**14,000**
Resources Available:	**66,164**	**80,164**	**94,164**
Expenditures:			
Capital Outlay	0	0	94,164
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**94,164**
Unencumbered Cash Balance Dec 31	66,164	80,164	0
2024/2025/2026 Budget Authority Amount:	65,062	79,587	94,164

CPA Summary

Cedar Vale 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	112,815	53,889	48,889
Receipts:			
City Sales Tax	48,929	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**48,929**	**35,000**	**35,000**
Resources Available:	**161,744**	**88,889**	**83,889**
Expenditures:			
Capital Outlay	107,855	40,000	83,889
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**107,855**	**40,000**	**83,889**
Unencumbered Cash Balance Dec 31	53,889	48,889	0
2024/2025/2026 Budget Authority Amount:	133,069	47,815	83,889

Adopted Budget **Trash Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	1,586	3,986
Receipts:			
Charge to Customers	49,955	60,000	60,000
Transfer from General Fund	5,000	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,955**	**60,000**	**60,000**
Resources Available:	**54,955**	**61,586**	**63,986**
Expenditures:			
Contractual Services	53,369	57,600	63,986
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**53,369**	**57,600**	**63,986**
Unencumbered Cash Balance Dec 31	1,586	3,986	0
2024/2025/2026 Budget Authority Amount:	65,000	57,600	63,986

Cedar Vale 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Swimming Pool**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Pool Admissions	0	0	4,000
Transfer from Water			30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**34,000**
Resources Available:	**0**	**0**	**34,000**
Expenditures:			
Salaries	0	0	20,000
Contractual			7,000
Commodities			7,000
Capital Outlay			0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**34,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	34,000

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

Cedar Vale

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:		
Municipal Eq Replacement		**CBDG Housing Grant**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	36	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		36
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	0	Grant Monies	142,283							
Total Receipts	0	Total Receipts	142,283	Total Receipts	0	Total Receipts	0	Total Receipts	0	142,283
Resources Available:	36	Resources Available:	142,283	Resources Available:	0	Resources Available:	0	Resources Available:	0	142,319
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Capital Outlay	142,283							
Total Expenditures	0	Total Expenditures	142,283	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	142,283
Cash Balance Dec 31	36	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	36 **
										36 **

** Note: These two block figures should agree.

CPA Summary

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cedar Vale
will meet on August 28, 2025 at 6:00 p.m. at City Hall (702 Cedar St) 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 (702 Cedar St) 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	231,372	73.408	270,200	72.474	323,200	122,436	67.390
Debt Service	14,555	6.386	14,475	6.864	24,350	23,655	13.020
Library	19,180	9.494	19,800	9.961	20,500	18,110	9.968
Special Highway	13,339		16,843		13,790		
Sewer Fund	42,655		75,066		115,349		
Water Fund	230,001		217,000		246,212		
Water Revenue Fund					94,164		
City Sales Tax	107,855		40,000		83,889		
Swimming Pool	53,369		57,600		63,986		
Non-Budgeted Funds	142,283						
Totals	854,609	89.288	710,984	89.299	985,440	164,201	90.378
						*Revenue Neutral Rate***	*89.299*
Less: Transfers	5,000		7,000		7,000		
Net Expenditure	849,609		703,984		978,440		
Total Tax Levied	160,202		162,241		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,794,231		1,816,806		1,816,818		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	205,000	195,000	185,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	23,434	11,923	40,000
Total	228,434	206,923	225,000

*Tax rates are expressed in mills

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

Oscar Mattocks

Oscar Mattocks

City Official Title: Mayor

PRAIRIE STAR

P.O. Box 417 • 102 E. Main
Sedan, KS 67361 • (620) 725-3176

AFFIDAVIT OF PUBLICATION

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

Prairie Star
P.O. Box 417 • Sedan, KS 67361

a weekly newspaper in the state of Kansas at 102 E. Main, Sedan, Kansas, 67361, and of general circulation in Chautauqua and Elk counties and which has been admitted to the U.S. Mail as a second class matter in said county, and which said newspaper has been continuously and uninterruptedly published in said county during the period of one year immediately prior to the first publication of the notice hereinafter mentioned.

Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on July 17, 2025, with subsequent publication being made on the following dates:

_____

_____

The affidavit further says that he or she has personal knowledge of the statements above set forth and that they are true.

Jenny Diveley
Signature

State of Kansas, Chautauqua County

Subscribed and sworn to before me

this 17th **day of** July, 2025.

Roselyn D. Sweaney
Notary Public

NOTARY PUBLIC - State of Kansas
ROSELYN D. SWEANEY
My Appt. Exp. 9/9/2028

PUBLIC NOTICE

Published in the Prairie Star on July 17, 2025

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cedar Vale

will meet on August 28, 2025 at 6:00 p.m. at City Hall (702 Cedar St) 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 (702 Cedar St) 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	231,372	73.408	270,200	72.474	323,200	122,436	67.390
Debt Service	14,555	6.386	14,475	6.864	24,350	23,655	13.020
Library	19,180	9.494	19,800	9.961	20,500	18,110	9.968
Special Highway	13,339		16,843		13,790		
Sewer Fund	42,655		75,066		115,349		
Water Fund	230,001		217,000		246,212		
Water Revenue Fund					94,164		
City Sales Tax	107,855		40,000		83,889		
Swimming Pool	53,369		57,600		63,986		
Non-Budgeted Funds	142,283						
Totals	854,609	89.288	710,984	89.299	985,440	164,201	90.378
						*Revenue Neutral Rate***	*89.299*
Less: Transfers	5,000		7,000		7,000		
Net Expenditure	849,609		703,984		978,440		
Total Tax Levied	160,202		162,241		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,794,231		1,816,806		1,816,818		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	205,000	195,000	185,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	23,434	11,923	40,000
Total	228,434	206,923	225,000

*Tax rates are expressed in mills

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

Oscar Mattocks

City Official Title: Mayor

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CEDAR VALE, HEREBY NOTIFIES THE CHAUTAUQUA 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 90.378. The date of our hearing is August 28 at 6:00PM and will be held at 702 Cedar (City Hall) in Cedar Vale, 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 5:00 p.m. on October 1, 2025.

WITNESS my hand and official seal on July 14, 2025.

(Seal)



Cathy Walker
Clerk or Officer of Governing Body

Resolution No. 25-03

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

WHEREAS, the Revenue Neutral Rate for the City of Cedar Vale was calculated as 89.299 mills by the Chautauqua County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 28, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Cedar Vale, 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 CEDAR VALE:

The City of Cedar Vale shall levy a property tax rate exceeding the Revenue Neutral Rate of 89.299 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 28 day of August, 2025, and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

CITY OF CEDAR VALE SEAL KANSAS

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 28, 2025

Resolution No. 25-03

Governing Body Member	Yes	No	No Vote
Faye Melton	X		
Lorri Pontious	X		
Charles Henderson	X		
Joel Haden	X		
David Ferguson	X		
TOTAL			

Certified:

Cary Mills