2026

CERTIFICATE

To the Clerk of Franklin County, State of Kansas

We, the undersigned, officers of

City of Richmond

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 Amount of 2025 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

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, 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	739,220	174,257	47.813
Debt Service	10-113				
Library	12-1220	8	22,110	18,389	5.046
Special Highway		9	197,701		
Fishing Fund		9	11,274		
Water Fund		10	191,020		
Sewer Fund		10	91,533		
Non-Budgeted Funds		11			
Totals for City		xxxxxx	1,252,858	192,646	52.859
Recreation	12-1927	8	9,000	7,578	2.079
Totals Includes Recreation		xxxxxx	1,261,858	200,224	54.938
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					3,644,585
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

City Revenue Neutral Rate	52.379
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719

Email:
cityaid2019@gmail.com

Date Attested: October 29 2025

County Clerk

Governing Body

CPA Summary

City of Richmond

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				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	167,097	16,705	433	12	4,882	28
Debt Service						
Library	18,211	1,821	47	1	532	3
Recreation	6,984	698	18	1	204	1
TOTAL	192,292	19,224	498	14	5,618	32

County Treas Motor Vehicle Estimate 19,224

County Treas Recreational Vehicle Estimate 498

County Treas 16/20M Vehicle Estimate 14

County Treas Commercial Vehicle Tax Estimate 5,618

County Treas Watercraft Tax Estimate 32

Motor Vehicle Factor 0.09997

Recreational Vehicle Factor 0.00259

16/20 Vehicle Factor 0.00007

Commercial Vehicle Factor 0.02922

Watercraft Factor 0.00017

City of Richmond 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 Improve Res	40,000	40,000	40,000	KSA 12-1,118
General Fund	Special Highway	50,000	50,000	50,000	KSA 12-1,119
Penalty Clearing	Capital Improve Res	18,866			KSA 12-1,118
	Totals	108,866	90,000	90,000	
	Adjustments*				
	Adjusted Totals	108,866	90,000	90,000	

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

City of Richmond

2026

STATEMENT OF INDEBTEDNESS

Tpye 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:											
Series 2018 (Water Proj)	12/1/2015	12/1/2055	2.63	742,000	634,878	12/17	12/17	16,666	13,519	16,311	13,873
Total G.O. Bonds					**634,878**			**16,666**	**13,519**	**16,311**	**13,873**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**634,878**			**16,666**	**13,519**	**16,311**	**13,873**

City of Richmond

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
				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 Richmond
Franklin 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	$18,211	$18,389
Delinquent Tax	$1,000	$1,000
Motor Vehicle Tax	$1,777	$1,821
Recreational Vehicle Tax	$31	$47
16/20M Vehicle Tax	$2	$1
TOTAL TAXES	$21,021	$21,258
Difference in Total Taxes:	$237	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,389,984	$3,677,931
Did Assessed Valuation Decrease?	No	
Levy Rate	5.372	5.000
Difference in Levy Rate:	(0.372)	
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

City of Richmond 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	342,496	355,757	339,391
Receipts:			
Ad Valorem Tax	142,167	167,097	xxxxxxxxxxxxxxx
Delinquent Tax	8,675	6,500	6,500
Motor Vehicle Tax	18,838	15,433	16,705
Recreational Vehicle Tax	549	272	433
16/20M Vehicle Tax	20	20	12
Commercial Vehicle Tax	2,453	2,280	4,882
Watercraft Tax	30	29	28
Gross Earning (Intangible) Tax			0
Sales and Use Taxes	115,138	115,000	115,000
Franchise Fees	24,607	31,500	34,500
Licenses and Permits	2,187	2,500	2,500
Fines and Forfeitures	30	150	150
Insurance Dividend	3,118	4,500	4,500
Sales and Service	31,001		
Interest Income	13,883	10,000	10,000
Reimbursed Expenses	1,487		
Trash Service Charges	30,262	30,262	30,262
Utility Penalties	44	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**394,489**	**385,643**	**225,572**
Resources Available:	**736,985**	**741,400**	**564,963**
Expenditures:			
General Government			
Salaries	119,777	120,000	120,000
Health Insurance	7,452	8,009	8,009
Contractual	33,036	45,000	45,000
Insurance	14,217	15,000	15,000
Commodities	5,549	5,000	5,000
Capital Outlay	51,059	50,000	50,000
Remittances	3,754	4,000	4,000
Streets			
Contractual	36	1,500	1,500
Street Lights			
Contractual	20,102	22,000	22,000
Parks and Recreation			
Contractual	1,880	5,000	5,000
Fishing			
Contractual		2,000	2,000
Trash			
Contractual	34,366	34,500	34,500
Transfers Out			
Transfer to Capital Improve Res	40,000	40,000	40,000
Transfer to Special Highway	50,000	50,000	50,000
Cash Reserve (2026 column)			337,211
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**381,228**	**402,009**	**739,220**
Unencumbered Cash Balance Dec 31	355,757	339,391	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	819,738	664,531	739,220
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	739,220
		Tax Required	174,257
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	174,257

CPA Summary

City of Richmond 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,278	1,276	317
Receipts:			
Ad Valorem Tax	16,365	18,211	xxxxxxxxxxxxxxxx
Delinquent Tax	998	1,000	1,000
Motor Vehicle Tax	2,165	1,777	1,821
Recreational Vehicle Tax	63	31	47
16/20M Vehicle Tax	2	2	1
Commercial Vehicle Tax	282	262	532
Watercraft Tax	3	3	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,156**	**21,286**	**3,404**
Resources Available:	**22,434**	**22,562**	**3,721**
Expenditures:			
Appropriations	21,158	22,245	22,110
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,158**	**22,245**	**22,110**
Unencumbered Cash Balance Dec 31	1,276	317	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	22,122	22,245	22,110
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,110
		Tax Required	18,389
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	18,389

Adopted Budget Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,764	703	0
Receipts:			
Ad Valorem Tax	6,486	6,984	xxxxxxxxxxxxxxxx
Delinquent Tax	411	500	500
Motor Vehicle Tax	894	704	698
Recreational Vehicle Tax	27	12	18
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	119	104	204
Watercraft Tax	1	1	1
Licenses & Permits	65		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,804**	**8,306**	**1,422**
Resources Available:	**9,768**	**9,009**	**1,422**
Expenditures:			
Appropriations	9,065	9,009	9,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,065**	**9,009**	**9,000**
Unencumbered Cash Balance Dec 31	703	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	9,065	9,610	9,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,000
		Tax Required	7,578
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,578

CPA Summary

City of Richmond 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 2026
Unencumbered Cash Balance Jan 1	77,348	85,441	135,321
Receipts:			
State of Kansas Gas Tax	12,052	12,380	12,380
County Transfers Gas		0	0
Transfer from General	50,000	50,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**62,052**	**62,380**	**62,380**
Resources Available:	**139,400**	**147,821**	**197,701**
Expenditures:			
Contractual	29,099	5,000	5,000
Commodities	24,860	7,500	10,000
Cash Reserve (2026 column)			182,701
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,959**	**12,500**	**197,701**
Unencumbered Cash Balance Dec 31	85,441	135,321	0
2024/2025/2026 Budget Authority Amoun	100,795	189,538	197,701

Adopted Budget **Fishing Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	8,461	9,774	9,774
Receipts:			
CFAP	1,313	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,313**	**1,500**	**1,500**
Resources Available:	**9,774**	**11,274**	**11,274**
Expenditures:			
Commodities		1,500	1,500
Cash Reserve (2026 column)			9,774
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**1,500**	**11,274**
Unencumbered Cash Balance Dec 31	9,774	9,774	0
2024/2025/2026 Budget Authority Amoun	9,011	9,961	11,274

CPA Summary

City of Richmond 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 2026
Unencumbered Cash Balance Jan 1	70,724	28,133	31,234
Receipts:			
Water Service Charges	153,786	153,786	153,786
Bulk Water Sales	1,718	2,000	2,000
Utility Hookup/Reconnect Fees	2,425	2,500	2,500
Reimbursed Expenses	1,223	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	159,152	159,786	159,786
Resources Available:	229,876	187,919	191,020
Expenditures:			
Salaries	52,112	53,500	53,500
Health Insurance	5,638	7,500	7,500
Contractual	83,929	45,000	45,000
Insurance	13,328	13,500	13,500
Commodities	16,552	7,000	15,000
Debt Service			
GO Bond Principal	13,173	13,519	13,873
Go Bond Interest	17,011	16,666	16,311
Cash Reserve (2026 column)			26,336
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	201,743	156,685	191,020
Unencumbered Cash Balance Dec 31	28,133	31,234	0
2024/2025/2026 Budget Authority Amoun	201,743	226,440	191,020

Adopted Budget Sewer Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	36,212	33,915	33,224
Receipts:			
Sewer Service Charges	56,809	56,809	56,809
Utility Hookup Fees	1,531	1,500	1,500
Reimbursed Expenses	1,223		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	59,563	58,309	58,309
Resources Available:	95,775	92,224	91,533
Expenditures:			
Salaries	32,760	33,000	33,000
Health Insurance	3,260	7,500	7,500
Contractual	20,527	13,000	13,000
Insurance	274	500	500
Commodities	5,039	5,000	5,000
Cash Reserve (2026 column)			32,533
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	61,860	59,000	91,533
Unencumbered Cash Balance Dec 31	33,915	33,224	0
2024/2025/2026 Budget Authority Amoun	93,981	90,213	91,533

CPA Summary

City of Richmond

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:		
Capital Improve Res		**Sales Tax Clearing**		**Penalty Clearing**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	117,202	Cash Balance Jan 1	6,404	Cash Balance Jan 1	16,033	Cash Balance Jan 1		Cash Balance Jan 1		139,639
Receipts:		Receipts:		Receipts:		Receipts		Receipts		
Trans Penalty Clear	18,866	Sales Tax Clearing	1,952	Penalty Clearing	8,810					
Sales & Service	3,600									
Trans from General	40,000									
Total Receipts	62,466	Total Receipts	1,952	Total Receipts	8,810	Total Receipts	0	Total Receipts	0	73,228
Resources Available:	179,668	Resources Available:	8,356	Resources Available:	24,843	Resources Available:	0	Resources Available:	0	212,867
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Sewer-Contractual	37,722	Sales Tax Clearing	755	Trans to Cap Imp	18,866					
Capital Outlay	66,125			Contractual	124					
Total Expenditures	103,847	Total Expenditures	755	Total Expenditures	18,990	Total Expenditures	0	Total Expenditures	0	123,592
Cash Balance Dec 31	75,821	Cash Balance Dec 31	7,601	Cash Balance Dec 31	5,853	Cash Balance Dec 31	0	Cash Balance Dec 31	0	89,275 **
										89,275 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Richmond
will meet on August 11, 2025 at 7:00 PM at Richmond City Hall 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 Richmond City Hall 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	381,228	49.143	402,009	49.292	739,220	174,257	47.379
Debt Service		5.657					
Library	21,158		22,245	5.372	22,110	18,389	5.000
Special Highway	53,959		12,500		197,701		
Fishing Fund			1,500		11,274		
Water Fund	201,743		156,685		191,020		
Sewer Fund	61,860		59,000		91,533		
Non-Budgeted Funds	123,592						
Totals for City	843,540	54.800	653,939	54.664	1,252,858	192,646	52.379
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*52.379*
Recreation Commission	9,065		9,009	2.061	9,000	7,578	2.060
Totals Including Recreation	852,605	54.800	662,948	56.725	1,261,858	200,224	54.439
Less: Transfers	108,866		90,000		90,000		
Net Expenditure	743,739		572,948		1,171,858		
Total Tax Levied	177,687		192,292		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,115,052		3,389,984		3,677,931		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	660,887		648,051		634,878		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	660,887		648,051		634,878		

*Tax rates are expressed in mills

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

Faith Sage
City Official Title: City Clerk

State of Kansas
City

2026

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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	381,228	49.143	402,009	49.292	739,220	174,257	47.379
Debt Service		5.657					
Library	21,158		22,245	5.372	22,110	18,389	5.000
Special Highway	53,959		12,500		197,701		
Fishing Fund			1,500		11,274		
Water Fund	201,743		156,685		191,020		
Sewer Fund	61,860		59,000		91,533		
Non-Budgeted Funds	123,592						
Totals for City	843,540	54.800	653,939	54.664	1,252,858	192,646	52.379
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*52.379*
Recreation Commission	9,065		9,009	2.061	9,000	7,578	2.060
Totals Including Recreation	852,605	54.800	662,948	56.725	1,261,858	200,224	54.439
Less: Transfers	108,866		90,000		90,000		
Net Expenditure	743,739		572,948		1,171,858		
Total Tax Levied	177,687		192,292		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,115,052		3,389,984		3,677,931		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	660,887	648,051	634,878
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	660,887	648,051	634,878

*Tax rates are expressed in mills

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

Faith Sage
City Official Title: City Clerk

The Ottawa Herald

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Ottawa Herald, of Franklin County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:
- Jul 30, 2025

Advertising Fee: $189.75

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 07/31/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF BUDGET HEARING

The governing body of
City of Richmond
will meet on August 11, 2025 at 7:00 PM at Richmond City Hall 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.
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Fishing Fund			1,500		11,274		
Water Fund	201,743		156,683		191,020		
Sewer Fund	61,860		59,000		91,533		
Non-Budgeted Funds	121,592						
Totals for City	843,540	54.800	653,939	54.664	1,252,858	192,646	52.379
					*City Revenue Neutral Rate (excluding Recreation Commission)***		52.379
Recreation Commission	9,065		9,009	2.061	9,000	7,578	2.060
Totals Including Recreation	852,605	54.800	662,948	56.725	1,261,858	200,224	54.439
Less: Transfers	108,866		90,000		90,000		
Net Expenditure	743,739		572,948		1,171,858		
Total Tax Levied	177,687		192,292		xxxxxxxxxxxxxxx		
Assessed Valuation	3,115,052		3,389,984		3,677,931		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	660,887		648,051		634,878		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	660,887		648,051		634,878		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by K.S.A. 79-2988*

Faith Sage
City Official Title: City Clerk

Published in Ottawa Herald, July 30, 2025.

3691010