2026

CERTIFICATE

To the Clerk of KINGMAN COUNTY, State of Kansas

We, the undersigned, officers of

PENALOSA CITY

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			
Fund	**K.S.A.**				
General	12-101a	6	18,986	3,294	11.943
Special Highway		7	1,635		
Totals		xxxxx	20,621	3,294	11.943
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					275802
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	11.944
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Rosemary Webster

Date Attested: August 4 2025

County Clerk

Governing Body

2026

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Assisted by: _____

_____

_____

Address: _____

_____

_____

Email: _____

_____

Date Attested: _____ 2025

_____ _____ _____ _____

County Clerk Governing Body

PENALOSA CITY

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	3,294	440	12	0	0	19
TOTAL	3,294	440	12	0	0	19

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 19

Motor Vehicle Factor 0.00000

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00578

PENALOSA CITY 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	Equipment				KSA 12-1,117
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

PENALOSA CITY

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:											
					None						
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
					None						
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
					None						
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

PENALOSA CITY 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.**

PENALOSA CITY 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	12,634	12,244	9,744
Receipts:			
Ad Valorem Tax	3,820	3,294	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	516	516	440
Recreational Vehicle Tax	12	12	12
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	82	82	0
Watercraft Tax	20	20	19
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax - Southern Pioneer	1,514	2,828	2,828
Licenses			
Building Permits			
State of Kansas			
Water revenue	750	2,500	2,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	149	149	149
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**6,863**	**9,401**	**5,948**
Resources Available:	**19,497**	**21,645**	**15,692**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Personal Services		4,721	4,721
Commodities	750	350	350
Contractual	1,846	1,400	4,694
Capital Outlay		1,376	1,376
Transfer to Equipment Fund			3,791
Utilities	2,018	2,000	2,000
Kingman Insurance	1,639	1,054	1,054
Fire Contract - Cunningham City	1,000	1,000	1,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**7,253**	**11,901**	**18,986**
Unencumbered Cash Balance Dec 31	12,244	9,744	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	12,437	11,901	18,986
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,986
		Tax Required	3,294
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**3,294**

CPA Summary

PENALOSA CITY 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	2,349	2,349	1,175
Receipts:			
State of Kansas Gas Tax	502	460	460
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**502**	**460**	**460**
Resources Available:	**2,851**	**2,809**	**1,635**
Expenditures:			
Street Repair and Maint	502	1,634	1,635
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**502**	**1,634**	**1,635**
Unencumbered Cash Balance Dec 31	2,349	1,175	0
2024/2025/2026 Budget Authority Amoun	2,808	1,634	1,635

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	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

PENALOSA CITY

will meet on August 4, 2025 at 7:00 pm at 128 South Orange St, Penalosa, KS 67024 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 128 South Orange St, Penalosa, KS 67024 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	Estimate Tax Rate*
General	7,253	12.698	11,901	12.449	18,986	3,294	11.942
Special Highway	502		1,634		1,635		
Totals	7,755	12.698	13,535	12.449	20,621	3,294	11.942
						*Revenue Neutral Rate***	*11.944*
Less: Transfers	0		0		0		
Net Expenditure	7,755		13,535		20,621		
Total Tax Levied	3,294		3,294		xxxxxxxxxxxxxxxx		
Assessed Valuation	264,602		259,415		275,802		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Ben Oak

City Official Title: Mayor



Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Ronalosa City **, HEREBY NOTIFIES THE** Kingman **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.

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before ~~August 25,~~ October 1st, 2025.

WITNESS my hand and official seal on July 15, 2025.

(Seal)

_____
Clerk or Officer of Governing Body

Proof of Publication

State of Kansas, Kingman County, ss:

Roberta L. Kobbe, of lawful age, being duly sworn, says on her oath that she is the publisher of

THE CUNNINGHAM COURIER

a weekly newspaper published 320 North Stadium Street, Cunningham, Kingman County, Kansas, of general paid circulation on a daily, weekly, yearly basis in Kingman County, Kansas, and not a trade, religious nor fraternal publication; that said newspaper has been published at least fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice; and that said newspaper has been entered as periodicals matter in the United States Post Office, Cunningham, Kansas.

Publication of the notice, of which a true copy is hereto attached, was published in one issue of said newspaper, the publication being in the issue of

Thursday, July 31, 2025

Roberta L. Kobbe

PUBLISHER

Subscribed and sworn to before me this 31

day of July 2025

(SEAL)

ANGELA LOHRKE
Notary Public - State of Kansas
My Appt. Expires 2-6-2028

Angela Lohrke

NOTARY PUBLIC

Public Notice

2026

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Less: Transfers	0		0		0		
Net Expenditure	7,755		13,535		20,621		
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