2026

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
City of Utica
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 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	6	247,063	144,123	141.238
Special Highway		7	61,521		
Water		7	247,464		
Non-Budgeted Funds-A		8			
Totals		xxxxxxx	556,048	144,123	141.238
Budget Hearing Notice		9			
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
1,020,423
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	103.006
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
ADAMS BROWN, LLC

Address:

Email:

Attest: Sept. 23, 2025
County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

COUNTY CLERK OF NESS COUNTY, KANSAS SEAL

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
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certify that: (1) the hearing mentioned in the attached publication was held;
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Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

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

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Address:

Email:

Attest: _____, 2025

County Clerk

Governing Body

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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	104,772	14,745	364	385	5,070	0
Debt Service						
Library						
TOTAL	104,772	14,745	364	385	5,070	0

County Treas Motor Vehicle Estimate	14,745				
County Treas Recreational Vehicle Estimate		364			
County Treas 16/20M Vehicle Estimate			385		
County Treas Commercial Vehicle Tax Estimate				5,070	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.14073				
Recreational Vehicle Factor		0.00347			
16/20M Vehicle Factor			0.00367		
Commercial Vehicle Factor				0.04839	
Watercraft Factor					0.00000

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
None					
	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 fur

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:											
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**

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
Caterpillar Loader Backhoe	8/16/2024	60		55,122	55,122	13,800	13,051
Downtown Tank	11/4/2024	120		42,059	42,059	14,537	2,650
Totals					**97,181**	**28,337**	**15,701**

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

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	148,813	111,341	47,988
Receipts:			
Ad Valorem Tax	100,573	104,772	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	168	0	0
Motor Vehicle Tax	10,913	14,697	14,745
Recreational Vehicle Tax	279	406	364
16/20M Vehicle Tax	375	360	385
Commercial Vehicle Tax	2,892	2,355	5,070
Watercraft Tax	0	377	0
Gross Earning (Intangible) Tax	917	885	1,338
Compensating Use Tax	4,609	4,000	4,000
Local Sales Tax	8,376	8,200	8,200
Franchise Tax	3,752	2,000	2,000
Licenses	0	50	50
Trash	13,464	15,000	15,000
Oil Revenues	1,394	1,000	1,000
Capital Credits	1,024	200	200
Rent	350	100	100
Interest on Idle Funds	6,677	2,500	2,500
Neighborhood Revitalization Rebate	-135	-55	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**155,628**	**156,847**	**54,952**
Resources Available:	**304,441**	**268,188**	**102,940**

City of Utica

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	304,441	268,188	102,940
Expenditures:			
Operating	0	0	0
Street Lights	0	0	0
Fire Department	0	0	0
Park & Recreation	1,970	0	0
Streets	1,704	0	0
Sewer	3,654	6,000	6,000
Trash	5,043	15,000	15,000
Utilities	18,695	30,000	40,000
Repairs	29,150	30,000	30,000
Supplies	2,393	7,500	7,500
Reimbursements	1,711	1,200	1,200
Insurance	13,385	15,000	15,000
Fuel	13,519	15,000	15,000
Salary	63,909	57,000	57,000
Professional Fees	5,836	7,000	7,000
Consulting	0	0	5,000
Equipment	0	0	8,000
Meetings	0	1,500	1,500
Capital Outlay	29,357	35,000	38,863
Cash Reserve (2026 column)		0	0
Miscellaneous	2,774	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**193,100**	**220,200**	**247,063**
Unencumbered Cash Balance Dec 31	111,341	47,988	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	275,093	255,013	247,063
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	247,063
		Tax Required	144,123
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	144,123

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	51,184	53,861	57,691
Receipts:			
State of Kansas Gas Tax	2,677	3,830	3,830
County Transfers Gas	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,677**	**3,830**	**3,830**
Resources Available:	**53,861**	**57,691**	**61,521**
Expenditures:			
Repairs	0	0	35,000
Capital Outlay	0	0	26,521
Cash Reserve (2026 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**61,521**
Unencumbered Cash Balance Dec 31	53,861	57,691	0
2024/2025/2026 Budget Authority Amount:	61,460	57,824	61,521

Adopted Budget

Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	132,832	159,264	186,864
Receipts:			
Charges to Customers - Water	36,910	46,000	46,000
Charges to Customers - Sewer	13,180	14,000	14,000
Finance Charges	139	600	600
Insurance Proceeds - Water Tower	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**50,229**	**60,600**	**60,600**
Resources Available:	**183,061**	**219,864**	**247,464**
Expenditures:			
Operating	20,530	25,000	35,000
Utilities	3,267	8,000	10,000
Capital Outlay	0	0	202,464
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,797**	**33,000**	**247,464**
Unencumbered Cash Balance Dec 31	159,264	186,864	0
2024/2025/2026 Budget Authority Amount:	162,903	124,839	247,464

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvements										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	247,085	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		247,085
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	247,085	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	247,085
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	247,085	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**247,085** **
										247,085 **

**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 Utica

will meet on September 2, 2025 at 7PM at Grade School Building 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 Office 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	193,100	121.509	220,200	112.130	247,063	144,123	141.693
Special Highway					61,521		
Water	23,797		33,000		247,464		
Non-Budgeted Funds-A							
Totals	216,897	121.509	253,200	112.130	556,048	144,123	141.693
						*Revenue Neutral Rate***	*103.006*
Less: Transfers	0		0		0		
Net Expenditure	216,897		253,200		556,048		
Total Tax Levied	104,772		104,772		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	862,259		934,381		1,017,154		

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	97,181
Total	0	0	97,181

*Tax rates are expressed in mills

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

Stacy Shoher

Official Title: City Clerk

Rec. 7-14-25

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF UTICA , HEREBY NOTIFIES NESS 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 141.693. The date of our hearing is September 2, 2025 at 7:00PM and will be held at the grade school building in Utica, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on 7/12, 2025

(Seal)

Stacy Shelton
Clerk or Officer of Governing Body

revised 10/02/09

2026

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Water	23,797		33,000		247,464		
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Totals	216,897	121.509	253,200	112.130	556,048	144,123	141.693
						*Revenue Neutral Rate***	*103.006*
Less: Transfers	0		0		0		
Net Expenditure	216,897		253,200		556,048		
Total Tax Levied	104,772		104,772		xxxxxxxxxxxxxxxxxxx		
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Lease Purchase Principal	0	0	97,181
Total	0	0	97,181

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Stacy Shoher
Official Title: City Clerk

First published in the Ness County News, Thursday, August 21, 2025 -2t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Net Expenditure	216,897		253,200		0		
Total Tax Levied	104,772		104,772		556,048		
Assessed Valuation	862,259		934,381		xxxxxxxxxxxxxxxxxx		
Outstanding Indebtedness, January 1,	2023		2024		1,017,154		
G.O. Bonds	0		0		2025		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		97,181		
					97,181		

*Tax rates are expressed in mills

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

Stacy Shoher
Official Title: City Clerk

CMP Big Panel- $40.00 T3-$15.00

TESTOSTERONE,TOTALMS - $20.00 (Female)

ep C W/ Refl HCV- $24.00

est will be performed (HCV RNA). Additional cost

f $110.00 will be charged!

al Calculation

956	$1,650,336	44.808	$1,505,291	40.907
956	$901,498	23.318	$808,352	20.907

Clerk of the Board

Resolution No. 2025-01

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

WHEREAS, the Revenue Neutral Rate for the City of Utica was calculated as 103.006 mills by the Ness County Clerk; and

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

WHEREAS, the Governing Body held a hearing on Septemeber 2, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Utica, 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 UTICA:

The City of Utica shall levy a property tax rate exceeding the Revenue Neutral Rate of 103.006 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 2nd day of September 2025 (month and year) and SIGNED by the Mayor.

Mayor OWEN FREIBURGER, MAYOR

Attested: Stacy Shoher

City Clerk

revised 10/02/09

Roll Call Vote

A Roll Call Vote of the City of Utica To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9/2/25
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Owen Feinburger	✓		
Ian Lund	✓		
Alan Hagans	✓		
Brandon Schwindt	✓		
~~Troy Haug~~			
Louis Young	✓		
TOTAL			

Certified:
Stacy Shelton

AFFIDAVIT OF PUBLICATION: ---Ness County News

STATE OF KANSAS, COUNTY OF NESS, ss:

First published in the Ness County News, Thursday, August 21, 2025 -2t

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

Stacy Shoher
Official Title: City Clerk

Publication Fee **$76.00**
Total Publication Fees **$152.00**

Filed this _____ day of _____, 20_____.

Attached Proof Of Publication approved this _____ day of _____, 20_____

_____
District Magistrate Judge.

Filed this _____ day of _____, 20_____.

_____
Clerk of the District Court.

Attached Proof Of Publication approved this _____ day of _____, 20_____

_____
Judge Twenty-fourth Judicial District.