State of Kansas
City

2026

CERTIFICATE

To the Clerk of Pratt County, State of Kansas
We, the undersigned, officers of
City of Preston
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	97,364	56,176	77.243
Debt Service	10-113				
Library	12-1220				
Special Highway		7	4,000		
Water		7	60,080		
Sewer		8	41,934		
Trash		8	19,800		
Totals		xxxxxx	223,178	56,176	
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					727,262
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	82.202
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: Nov 14th 2025

Cesaria Hoff
County Clerk

Governing Body

City of Preston

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	56,175	4,232	99	154	286	18
Debt Service						
Library						
TOTAL	56,175	4,232	99	154	286	18

County Treas Motor Vehicle Estimate 4,232

County Treas Recreational Vehicle Estimate 99

County Treas 16/20M Vehicle Estimate 154

County Treas Commercial Vehicle Tax Estimate 286

County Treas Watercraft Tax Estimate 18

Motor Vehicle Factor 0.07534

Recreational Vehicle Factor 0.00176

16/20 Vehicle Factor 0.00274

Commercial Vehicle Factor 0.00509

Watercraft Factor 0.00032

City of Preston

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
	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.

State of Kansas
City

City of Preston

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:											
Water Bond	8/2/1988	7/30/2038	4.75	140,800	79,691	2/21	8/21	3,972	3,870	3,822	3,981
Total G.O. Bonds					79,691			**3,972**	**3,870**	**3,822**	**3,981**
Revenue Bonds:											
Sewer Bond	3/1/2008	9/1/2027	2.83	291,811	68,133	3/1	9/1	1,395	19,053	900	19,596
Total Revenue Bonds					68,133			**1,395**	**19,053**	900	**19,596**
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					147,824			**5,367**	**22,923**	4,722	23,577

State of Kansas
City

City of Preston

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.

City of Preston 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	500	8,883	8,997
Receipts:			
Ad Valorem Tax	56,541	56,175	xxxxxxxxxxxxxxxx
Delinquent Tax	2,975		
Motor Vehicle Tax	4,981	4,232	4,232
Recreational Vehicle Tax	124	99	99
16/20M Vehicle Tax	233	154	154
Commercial Vehicle Tax	331	286	286
Watercraft Tax	0	18	18
Gross Earning (Intangible) Tax	0		0
Local Alcoholic Liquor			
Compensating Use Tax	3,490	3,500	3,500
Local Sales Tax	16,817	17,000	17,000
Franchise Tax	8,539	9,000	9,000
Licenses			
Building Permits			
State of Kansas			
Transfer from Capital Improvement			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	94,029	90,464	34,289
Resources Available:	94,529	99,347	43,286
Expenditures:			
Salaries & Wages	44,734	47,500	50,700
Employee Benefits - KPERS	2,918	3,000	3,500
Insurance - Rebate	12,718	13,000	14,000
Office Supplies	3,966	4,000	4,200
Electric	6,288	6,500	7,000
Natural Gas	3,842	5,000	6,000
Attorney Fees	325	500	500
Maintenance	1,786	2,000	2,500
Software Licenses and Fees	1,678	1,700	1,800
Vehicle Expense	2,368	4,000	4,000
Fuel	2,619	3,000	3,000
Property Tax	138	150	164
Insurance Payment - Damage to City Sign		-3,000	
Repair of City Sign		3,000	
Cash Reserve (2026 column)			
Miscellaneous	2,266		
Does miscellaneous exceed 10% of Total I			
Total Expenditures	85,646	90,350	97,364
Unencumbered Cash Balance Dec 31	8,883	8,997	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	95,868	94,521	97,364
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	97,364
		Tax Required	54,078
	Delinquent Comp Rate:	3.9%	2,098
		Amount of 2025 Ad Valorem Tax	56,176

CPA Summary

City of Preston

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	61	61	61
Receipts:			
State of Kansas Gas Tax	3,181	3,960	3,960
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,181	3,960	3,960
Resources Available:	3,242	4,021	4,021
Expenditures:			
Street Repair and Maint	3,181	3,960	4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,181	3,960	4,000
Unencumbered Cash Balance Dec 31	61	61	21
2024/2025/2026 Budget Authority Amoun	3,950	4,000	4,000

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,725	18,454	13,474
Receipts:			
Charges to Customers	43,586	45,000	47,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	43,586	45,000	47,000
Resources Available:	55,311	63,454	60,474
Expenditures:			
Payroll	3,835	8,000	8,600
Water Bond	7,871	7,951	7,951
Vechicle Expense	0	3,000	3,000
Maintanence	1,449	3,000	10,000
Water Tower Maintenance	18,029	18,029	18,029
Office - Postage, Sample Fees, Dues	2,083	2,500	3,000
Electric	2,534	3,000	3,500
Chlorine	1,056	1,500	2,000
Contractor Support	0	3,000	4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	36,857	49,980	60,080
Unencumbered Cash Balance Dec 31	18,454	13,474	394
2024/2025/2026 Budget Authority Amoun	59,729	60,029	60,080

CPA Summary

City of Preston 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,000	3,920	4,736
Receipts:			
Charges to Customers	31,703	35,000	38,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**31,703**	**35,000**	**38,000**
Resources Available:	**39,703**	**38,920**	**42,736**
Expenditures:			
Payroll	3,756	4,000	4,500
Sewer Bond	20,584	20,584	20,584
Maintenance	1,669	1,000	4,000
Office, Postage, Fees, and Dues	177	200	250
Electric	1,272	1,400	1,600
Vechicle Expense	0	3,000	3,000
Contractor Support	8,325	4,000	8,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**35,783**	**34,184**	**41,934**
Unencumbered Cash Balance Dec 31	3,920	4,736	802
2024/2025/2026 Budget Authority Amount	42,184	42,784	41,934

Adopted Budget Trash	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	100	1,519	2,769
Receipts:	0		
Charges to Customers	17,630	18,000	21,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**17,630**	**18,000**	**21,000**
Resources Available:	**17,730**	**19,519**	**23,769**
Expenditures:			
Nisley Trash Service	15,523	16,000	19,000
Labor	480	500	500
Office - Postage	177	200	250
Maintenace	31	50	50
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,211**	**16,750**	**19,800**
Unencumbered Cash Balance Dec 31	1,519	2,769	3,969
2024/2025/2026 Budget Authority Amount	19,800	19,950	19,800

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Preston
will meet on September 8, 2025 at 7:30 pm at Preston Community Building 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 Preston 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	Estimate Tax Rate*
General	85,646	90.690	90,350	85.621	97,364	56,176	82.202
Debt Service							
Library							
Special Highway	3,181		3,960		4,000		
Water	36,857		49,980		60,080		
Sewer	35,783		34,184		41,934		
Trash	16,211		16,750		19,800		
Totals	177,678	90.690	195,224	85.621	223,178	56,176	82.202
						*Revenue Neutral Rate***	*82.202*
Less: Transfers	0		0		0		
Net Expenditure	177,678		195,224		223,178		
Total Tax Levied	56,174		56,175		xxxxxxxxxxxxxxxxx		
Assessed Valuation	623,679		656,096		683,394		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	87,399	85,036	79,691
Revenue Bonds	95,342	77,330	68,133
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	182,741	162,366	147,824

*Tax rates are expressed in mills

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

Ken Stanton
City Official Title: Mayor

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF PRESTON, HEREBY NOTIFIES THE PRATT COUNTY CLERK OF INTENT TO NOT 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.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

X _____ 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 17, 2025

(Seal)

Nancy J. Wechting
Clerk or Officer of Governing Body

RNR
82.202

NOTICE OF BUDGET HEARING

(Published in The Record August 21, 2025)1t

State of Kansas
City

2026

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City of Preston
will meet on September 8, 2025 at 7:30 pm at Preston Community Building 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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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	85,646	90.690	90,350	85.621	97,364	56,176	82.202
Debt Service							
Library							
Special Highway	3,181		3,960		4,000		
Water	36,857		49,980		60,080		
Sewer	35,783		34,184		41,934		
Trash	16,211		16,750		19,800		
Totals	177,678	90.690	195,224	85.621	223,178	56,176	82.202
						*Revenue Neutral Rate***	*82.202*
Less: Transfers	0		0		0		
Net Expenditure	177,678		195,224		223,178		
Total Tax Levied	56,174		56,175		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	623,679		656,096		683,394		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	87,399	85,036	79,691
Revenue Bonds	95,342	77,330	68,133
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	182,741	162,366	147,824

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

Ken Stanton
City Official Title: Mayor

KAYLA GOULD
Notary Public - State of Kansas
My Appt. Expires 04-30-28

County of Reno
State of Kansas

PROOF OF PUBLICATION

SHERYL GREEN, being duly sworn, says on her oath that she is publisher of

THE RECORD

a weekly newspaper printed and published in the city of Turon, Reno County, Kansas, of general paid circulation on a weekly basis in Reno County, Kansas, and not a trade, religious or fraternal publication, which newspaper has been entered as second class mail matter in the United States Post Office, Turon, Kansas, in which newspaper has been continuously and uninterruptedly published for more than 50 weeks a year and has been published for more than five years prior to the first publication of the notice hereinafter mention, and that the notice, of a true copy is hereto attached, was published in 1 consecutive issues of said newspaper, the first publication being in the issue of August 21st, 2025 and the last publication in the issue of August 21st, 2025.

Sheryl Green
PUBLISHER

Subscribed and sworn before me this 21st day of August, 2025

Kayla Gould
Notary Public

My commission expires 4/30/28

Roll Call Vote

A Roll Call Vote of the Preston, KS, Governing Body to approve a 2026 Budget.
This meeting was held on September 8, 2025 @ 7:30 pm in the Preston, KS Community Building.

Governing Body Member	Yes	No	No Vote
Councilman Mike Schmidt	X		
Councilman Mike Fisher			X
Councilman Gary Condict	X		
Councilman Yvonne Mercer	X		
Councilman Alma Walker	X		
Mayor Ken Stanton	X		
Total:	5		1

Certified:

Nancy Trueblood

