State of Kansas
City

2026

CERTIFICATE

To the Clerk of Mitchell County, State of Kansas
We, the undersigned, officers of
City of Simpson
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	Amount of 2025 Ad Valorem Tax	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	42,019	12,075	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	2,574		
Water		7	37,270		
Solid Waste		8	9,000		
Louthan Trust--Non-Budgeted		8			
Non-Budgeted Funds		9			
Totals		xxxxxx	90,863	12,075	55.775
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					216,493
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	57.227
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Mitchell 181,069
Simpson 35,424
216,493

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: 8-18 2025

County Clerk

Governing Body

SEAL OF MITCHELL COUNTY 1870 KANSAS

NOTICE OF BUDGET HEARING Please correct street

The governing body of Elkhorn St.

City of Simpson

will meet on August 12, 2025 at 7:00 pm at Simpson City Building, 107 N Alcorn St 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 Mitchell County Clerk's office 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	29,240	68.171	39,013	66.825	42,019	12,075	55.675
Special Highway	2,792		3,402		2,574		
Water	20,006		31,850		37,270		
Solid Waste	7,620		9,000		9,000		
Louthan Trust--Non-Budget	43,011						
ARPA	5,847						
Totals	108,516	68.171	83,265	66.825	90,863	12,075	55.675
						*Revenue Neutral Rate***	*57.227*
Less: Transfers	0		2,000		2,000		
Net Expenditure	108,516		81,265		88,863		
Total Tax Levied	12,075		12,075		xxxxxxxxxxxxxxxxx		
Assessed Valuation	177,128		175,321		216,883		

*Tax rates are expressed in mills

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

Debra Reed

City Official Title: City Clerk

City of Simpson

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	12,075	3,807	127	774	0	82
Debt Service						
Library						
TOTAL	12,075	3,807	127	774	0	82

County Treas Motor Vehicle Estimate 3,807

County Treas Recreational Vehicle Estimate 127

County Treas 16/20M Vehicle Estimate 774

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 82

Motor Vehicle Factor 0.31528

Recreational Vehicle Factor 0.01052

16/20 Vehicle Factor 0.06410

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00679

City of Simpson 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
Solid Waste	General	-	1,000	1,000	12-825d
Water	General	-	1,000	1,000	12-825d
General Fund	Equipment Reserve Fund	-	-	-	12-1,117
	Totals	0	2,000	2,000	
	Adjustments*				
	Adjusted Totals	0	2,000	2,000	

*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 Simpson

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**

City of Simpson

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.**

City of Simpson 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	9,805	14,669	8,454
Receipts:			
Ad Valorem Tax	16,056	12,075	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,578	3,807
Recreational Vehicle Tax		118	127
16/20M Vehicle Tax		245	774
Commercial Vehicle Tax			0
Watercraft Tax		82	82
Gross Earning (Intangible) Tax			0
			0
Cloud County	417	XXX	XXX
Cash Adjustment (annual report)			
Compensating Use Tax	2,724	2,200	2,200
Local Sales Tax	10,001	9,500	9,500
Franchise Tax	2,775	2,300	2,300
Licenses	100	100	100
Electrions			
Insurance Dividends	500	600	600
Overdraft Collections			
Transfer from Solid Waste		1,000	1,000
Donations	1,411		
Voided Check	120		
Transfer from Water		1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**34,104**	**32,798**	**21,490**
Resources Available:	**43,909**	**47,467**	**29,944**
Expenditures:			
Salaries & Wages	11,162	12,000	13,000
Employee Benefits	1,508	2,000	2,000
Electric	6,413	7,000	7,500
Insurance	2,741	4,000	4,500
Publications		400	400
Telecommunicatioins	454	500	500
Postage	446	500	500
Propane	1,543	2,200	2,200
Sales Taxes		100	100
Real Estate Taxes		100	100
Fuel	842	2,000	2,000
Pest Control	686	500	500
Office Supplies & Repairs	2,289	2,500	2,500
Tax Preparer	667	800	800
Fees & Dues	384	702	702
Memorial			
Signs & Repairs to Park			
Budget & Publication	55	300	300
Engineer's Report			
Equipment/Repairs/Parts		600	1,717
Overdraft Charges & Interest Paid			
License	50	100	100
City Hall Remodel		400	500
KS Rev Water Fee		100	100
Employee Traning		1,000	1,000
Transfer to Equipment Reserve			
Waterline Project			
Transfer to Equipment Reserve Fund		1,211	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**29,240**	**39,013**	**42,019**
Unencumbered Cash Balance Dec 31	14,669	8,454	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	39,381	39,095	42,019
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,019
		Tax Required	12,075
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**12,075**

CPA Summary

City of Simpson 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	2,280	1,676	424
Receipts:			
State of Kansas Gas Tax	2,188	2,150	2,150
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,188**	**2,150**	**2,150**
Resources Available:	**4,468**	**3,826**	**2,574**
Expenditures:			
Street Repair and Maint	2,792	3,402	2,574
Wages			
Fuel			
Rock			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,792**	**3,402**	**2,574**
Unencumbered Cash Balance Dec 31	1,676	424	0
2024/2025/2026 Budget Authority Amoun	2,850	3,402	2,574

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,267	16,120	10,770
Receipts:			
Charges to Customers	26,052	25,000	25,000
Bulk Water Sales	3,807	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,859**	**26,500**	**26,500**
Resources Available:	**36,126**	**42,620**	**37,270**
Expenditures:			
Salaries & Wages	6,984	10,000	10,000
Employee Benefits			
Rural Water District # 3	1,306	2,200	2,200
Lab Fees	418	2,000	2,000
Water Dues & Fees	146	700	700
Postage		450	450
Sales Taxes	1,845	2,000	2,000
Utilities	2,589	3,000	4,000
Insurance	3,839	6,000	6,000
Repairs		2,500	
Equipment-Purchase & Rental			
Transfer to General Fund		1,000	1,000
Supplies & Parts	2,879	2,000	2,000
Inspections			6,920
Training			
Refund Deposits			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,006**	**31,850**	**37,270**
Unencumbered Cash Balance Dec 31	16,120	10,770	0
2024/2025/2026 Budget Authority Amoun	27,130	34,067	37,270

CPA Summary

City of Simpson 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,250	3,838	3,038
Receipts:			
Charges to Customers	8,208	8,200	8,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,208**	**8,200**	**8,200**
Resources Available:	**11,458**	**12,038**	**11,238**
Expenditures:			
Contractual Services			
Mitchell County Solidwaste	3,900		
Hiserote Trash Service	3,720	8,000	8,000
Supplies			
Transfer to General Fund		1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,620**	**9,000**	**9,000**
Unencumbered Cash Balance Dec 31	3,838	3,038	2,238
2024/2025/2026 Budget Authority Amoun	10,200	10,000	9,000

480

Adopted Budget **Louthan Trust--Non-Budgeted**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,639	219	219
Receipts:			
Received from Trust	19,591		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,591**	**0**	**0**
Resources Available:	**43,230**	**219**	**219**
Expenditures:			
Signs			
Water Tower Paint	43,011		
Water Salesman			
Well House			
Demo			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**43,011**	**0**	**0**
Unencumbered Cash Balance Dec 31	219	219	219
2024/2025/2026 Budget Authority Amoun	0	0	0

See Tab A

CPA Summary

City of Simpson

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:		
ARPA		**Regional Plannng Grant**		**Equipment Reserve Fun**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	847	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		847
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grant	5,000							
Total Receipts	0	Total Receipts	5,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,000
Resources Available:	847	Resources Available:	5,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,847
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Removal	5,000							
Well House	847									
Total Expenditures	847	Total Expenditures	5,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,847
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

City of Simpson

will meet on August 12, 2025 at 7:00 pm at Simpson City Building, 107 N Alcorn St 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 Mitchell County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

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General	29,240	68.171	39,013	66.825	42,019	12,075	55.675
Special Highway	2,792		3,402		2,574		
Water	20,006		31,850		37,270		
Solid Waste	7,620		9,000		9,000		
Louthan Trust--Non-Budget	43,011						
ARPA	5,847						
Totals	108,516	68.171	83,265	66.825	90,863	12,075	55.675
						*Revenue Neutral Rate***	*57.227*
Less: Transfers	0		2,000		2,000		
Net Expenditure	108,516		81,265		88,863		
Total Tax Levied	12,075		12,075		xxxxxxxxxxxxxxxxx		
Assessed Valuation	177,128		175,321		216,883		

*Tax rates are expressed in mills

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

Debra Reed

City Official Title: City Clerk

Shella Thoman
Cloud County Clerk
811 Washington, Concordia, KS 66901
clerk@cloudcountyks.org ~ Telephone: 785-243-8110 ~ FAX: 785-243-8123

CITY OF SIMPSON

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A.79-1460, 79-1801, 79-2024, 79-2925C

Please indicate below whether your governing body will be exceeding the Revenue Neutral Rate.

☐ **Yes, We intend to exceed the Revenue Neutral Rate.**

Our proposed mill levy rate is _____ & we've enclosed a copy of our Notice of Revenue Neutral Rate Hearing notice.

Our Hearing will be on _____ at _____ AM / PM .
(date) (time)

Our hearing will be held at _____.
(address location)

I will contact my newspaper in advance to confirm publication content due dates, proedure and contact information. There is no remedy if the RNR hearing newspaper publication is missed.

☑ **No, we do not plan to exceed the Revenue Netural Rate.**
We will submit our budget to the County Clerk on or before August 25, 2025.

Witness my hand and official seal on July 15th, 2025

Debra Reed City Clerk
Clerk or Officer of Governing Body

This information needs to be retured to the Clerk's office no later than July 20th by 4:30 p.m.. If it is not received by this date and time, your levy will be lmited to the Revenue Neutral Rate.

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF City of Simpson , HEREBY NOTIFIES THE Mitchell 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 55.675. The date of our hearing is 0 at 0 and will be held at 0 , 0, 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 October 1, 2025.

WITNESS my hand and official seal on _____, 2025.

(Seal)

Debra Reed City Clerk
Clerk or Officer of Governing Body

NOTICE OF BUDGET HEARING

The governing body of

City of Simpson

will meet on August 12, 2025 at 7:00 pm at Simpson City Building, 107 N Alcorn St 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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** *Revenue Neutral Rate as defined by KSA 79-2988*

Debra Reed

City Official Title: City Clerk

BELOIT CALL
PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:

In the matter of: NOTICE OF BUDGET HEARING – CITY OF SIMPSON

(First published in the Beloit Call on Thursday, July 24, 2025)

2026

NOTICE OF BUDGET HEARING

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City of Simpson
will meet on August 12, 2025 at 7:00 pm at Simpson City Building, 107 N Alcorn St 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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Debra Reed
City Official Title: City Clerk

State of Kansas, Mitchell County, ss.
DENISE LAHODNY

being duly sworn, says that she is an agent of **THE BELOIT CALL**, a newspaper published in Beloit, Mitchell County, Kansas; that said newspaper is published weekly at least 50 weeks a year and has been published for more than 5 years prior to this publication; that it has been entered at the Beloit, Kansas, post office as second class mail matter; that is has general paid circulation on a daily basis in Mitchell County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper to wit:

JULY 24, 2025 and that a verified statement of the fee and charges there for is $79.20.

Denise Lahodny

Subscribed and sworn to before this 24th day of July 2025

John P. Hamel

NOTARY PUBLIC STATE OF KANSAS
JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/17/29

CONCORDIA BLADE EMPIRE
PROOF OF PUBLICATION

State of Kansas, **Cloud County**, ss:

In the matter of: NOTICE OF BUDGET HEARING, CITY OF SIMPSON

(Published in the Concordia Blade-Empire on July 24, 2025)

2026

NOTICE OF BUDGET HEARING

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City of Simpson
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Debra Reed
City Official Title: City Clerk

State of Kansas, Cloud County, ss.
DENISE LAHODNY

being duly sworn, says that she is an agent of **THE CONCORDIA BLADE-EMPIRE**, a newspaper published in Concordia, Cloud County, Kansas; that said newspaper is published weekly at least 50 times a year and has been so published for more than 5 years prior to this publication; that it has been entered at the Concordia, Kansas, post office as second class mail matter; that it has a general paid circulation on a daily basis in Cloud County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by the law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper, to wit:

JULY 24, 2025, and that a verified statement of the fee and charges there for is **$79.20.**

Denise Lahodny

Subscribed and sworn to before me this 24th day of July 2025

John P Hamel

NOTARY PUBLIC STATE OF KANSAS
JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/17/29