CERTIFICATE

To the Clerk of Kiowa County, State of Kansas

We, the undersigned, officers of

City of Haviland

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			
Fund	K.S.A.				
General	12-101a	6	617,000	146,719	48.648
Debt Service	10-113	7	133,140	19,408	6.435
Library	12-1220	7			
Special Highway		8	133,000		
Water Utility		8	626,000		
Sewer Utility		9	362,000		
Refuse Utility		9	80,000		
Summer Recreation		10	40		
Non-Budgeted Funds-A		11			
Totals		xxxxxxx	1,951,180	166,127	55.083
Budget Hearing Notice		12			
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only

3,015,957

Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	55.085
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550

Email:
akoehn@adamsbrowncpa.com

Attest: September 30 2025

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	147,406	19,449	199	392	2,109	4
Debt Service	18,721	2,470	25	50	268	0
Library						
TOTAL	166,127	21,919	224	442	2,377	4

County Treas Motor Vehicle Estimate	21,919				
County Treas Recreational Vehicle Estimate		224			
County Treas 16/20M Vehicle Estimate			442		
County Treas Commercial Vehicle Tax Estimate				2,377	
County Treas Watercraft Tax Estimate					4

Motor Vehicle Factor	0.13194				
Recreational Vehicle Factor		0.00135			
16/20M Vehicle Factor			0.00266		
Commercial Vehicle Factor				0.01431	
Watercraft Factor					0.00002

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
Sewer	Debt Service	3,793	3,732	3,868	12-825d
	Totals	3,793	3,732	3,868	
	Adjustments*				
	Adjusted Totals	3,793	3,732	3,868	

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

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:											
Series 2016	2/25/2016	2/25/2056	1.875	1,556,000	1,329,843	2/25	2/25	24,935	30,707	24,359	31,282
Series 2017	1/10/2017	12/1/2037	2.00-4.00	1,253,000	935,000	6/1		18,125		17,300	
						12/1	12/1	18,125	55,000	17,300	60,000
Total G.O. Bonds					2,264,843			61,185	85,707	58,959	91,282
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					2,264,843			61,185	85,707	58,959	91,282

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
None							
Totals					0	0	0

***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	424,680	438,956	378,556
Receipts:			
Ad Valorem Tax	133,699	147,406	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,730	1,000	1,000
Motor Vehicle Tax	18,783	17,817	19,449
Recreational Vehicle Tax	191	176	199
16/20M Vehicle Tax	313	271	392
Commercial Vehicle Tax	2,016	1,890	2,109
Watercraft Tax		18	4
Gross Earning (Intangible) Tax			0
Local Sales Tax	77,037	60,000	60,000
Franchise Tax	12,305	10,000	10,000
Licenses, Fines and Permits	452	175	175
Reimbursed Expense	157		
Rental Income	15		
Interest on Idle Funds	12,021	3,000	3,000
Neighborhood Revitalization Rebate		-597	-1,726
Miscellaneous	2,442	144	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**265,161**	**241,300**	**94,602**
Resources Available:	**689,841**	**680,256**	**473,158**
Expenditures:			
General Government:			
Personal Services	87,811	90,000	100,000
Contractual Services	93,685	100,000	100,000
Materials & Supplies	5,349	10,000	10,000
Capital Outlay	24,995	18,700	25,000
Other			7,000
Governing Body:			
Personal Services	11,481	20,000	20,000
Contractual Services			1,000
Materials & Supplies	343	1,000	1,000
Fire:			
Personal Services	2,099	10,000	10,000
Contractual Services	5,199	7,000	7,000
Materials & Supplies	3,905	6,000	6,000
Capital Outlay			
Street:			
Personal Services	915		6,000
Contractual Services			50,000
Materials & Supplies			3,000
Street Lights:			
Contractual Services	14,830	20,000	20,000
Parks & Recreation:			
Contractual Services			1,000
Materials & Supplies	273	1,000	1,000
Municipal Court:			
Contractual Services			1,000
Materials & Supplies			1,000
Non Departmental:			
Capital Outlay			1,000
Economic Development		18,000	50,000
Land Bank			10,000
Cash Reserve (2026 column)			186,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**250,885**	**301,700**	**617,000**
Unencumbered Cash Balance Dec 31	438,956	378,556	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	636,000	647,000	617,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	617,000
		Tax Required	143,842
	Delinquent Comp Rate:	2.0%	2,877
		Amount of 2025 Ad Valorem Tax	146,719

CPA Summary	
	No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,674	55,158	46,935
Receipts:			
Ad Valorem Tax	18,292	18,721	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	25,446	100	100
Motor Vehicle Tax	2,072	2,437	2,470
Recreational Vehicle Tax	26	24	25
16/20M Vehicle Tax		37	50
Commercial Vehicle Tax	276	259	268
Watercraft Tax		3	0
Special Assessments	60,342	57,790	60,625
Transfer from Sewer	3,793	3,732	3,868
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-76	-228
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	110,247	83,027	67,178
Resources Available:	147,921	138,185	114,113
Expenditures:			
Bond Principal	55,000	55,000	60,000
Bond Interest	37,763	36,250	34,600
Cash Reserve (2026 column)			38,540
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	92,763	91,250	133,140
Unencumbered Cash Balance Dec 31	55,158	46,935	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	117,379	111,417	133,140
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	133,140
		Tax Required	19,027
	Delinquent Comp Rate:	2.0%	381
		Amount of 2025 Ad Valorem Tax	19,408

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

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	79,345	97,390	114,750
Receipts:			
State of Kansas Gas Tax	18,045	18,250	18,250
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,045**	**18,250**	**18,250**
Resources Available:	**97,390**	**115,640**	**133,000**
Expenditures:			
Contractual Services		890	110,000
Materials & Supplies			23,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**890**	**133,000**
Unencumbered Cash Balance Dec 31	97,390	114,750	0
2024/2025/2026 Budget Authority Amount:	93,000	114,000	133,000

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	444,306	469,831	455,500
Receipts:			
Customer Receipts	160,249	170,000	170,000
Late Penalty Fees	3,556		
Connection fees	975	500	500
Interest on Idle Funds	14,132		
Miscellaneous	4,907		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**183,819**	**170,500**	**170,500**
Resources Available:	**628,125**	**640,331**	**626,000**
Expenditures:			
Personal Services	41,823	49,189	50,000
Contractual Services	36,841	50,000	50,000
Materials & Supplies	23,989	30,000	40,000
Capital Outlay			5,000
Bond Principal	30,141	30,707	31,282
Bond Interest	25,500	24,935	24,359
Cash Reserve (2026 column)			425,359
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**158,294**	**184,831**	**626,000**
Unencumbered Cash Balance Dec 31	469,831	455,500	0
2024/2025/2026 Budget Authority Amount:	610,000	646,000	626,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Sewer Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	217,096	260,161	247,000
Receipts:			
Customer Receipts	116,848	115,000	115,000
Interest on Idle Funds	3,945		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	120,793	115,000	115,000
Resources Available:	337,889	375,161	362,000
Expenditures:			
Personal Services	23,041	24,429	25,000
Contratual Services	50,894	100,000	100,000
Materials & Supplies			5,000
Capital Outlay			5,000
Transfer to Debt Service	3,793	3,732	3,868
Cash Reserve (2026 column)			223,132
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	77,728	128,161	362,000
Unencumbered Cash Balance Dec 31	260,161	247,000	0
2024/2025/2026 Budget Authority Amount:	248,000	387,000	362,000

Adopted Budget

Refuse Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,172	9,232	10,000
Receipts:			
Customer Receipts	56,736	60,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	56,736	60,000	70,000
Resources Available:	66,908	69,232	80,000
Expenditures:			
Contractual Services	57,676	59,232	80,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	57,676	59,232	80,000
Unencumbered Cash Balance Dec 31	9,232	10,000	0
2024/2025/2026 Budget Authority Amount:	79,000	75,000	80,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Summer Recreation

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15	15	15
Receipts:			
Reimbursed Expense			25
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	25
Resources Available:	15	15	40
Expenditures:			
Personal Services			40
Contractual Services			
Materials & Supplies			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	40
Unencumbered Cash Balance Dec 31	15	15	0
2024/2025/2026 Budget Authority Amount:	7,000	13,000	40

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Haviland

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grants			0		0		0		0	
Unencumbered Cash Balance Jan 1	15,245	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 15,245
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	15,245	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	15,245
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	15,245									
Total Expenditures	15,245	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	15,245
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
No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

The governing body of
City of Haviland
will meet on September 10, 2025 at 6:45 PM at 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 City Hall 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	250,885	51.024	301,700	51.462	617,000	146,719	48.648
Debt Service	92,763	6.981	91,250	6.536	133,140	19,408	6.435
Library							
Special Highway			890		133,000		
Water Utility	158,294		184,831		626,000		
Sewer Utility	77,728		128,161		362,000		
Refuse Utility	57,676		59,232		80,000		
Summer Recreation					40		
Non-Budgeted Funds-A	15,245						
Totals	652,591	58.005	766,064	57.998	1,951,180	166,127	55.083
						*Revenue Neutral Rate**	55.085
Less: Transfers	3,793		3,732		3,868		
Net Expenditure	648,798		762,332		1,947,312		
Total Tax Levied	158,152		166,127		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,726,595		2,864,411		3,015,957		

Outstanding Indebtedness, January 1.	2023	2024	2025
G.O. Bonds	2,434,571	2,349,984	2,264,843
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	2,434,571	2,349,984	2,264,843

*Tax rates are expressed in mills

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

Michelle Adams
Official Title: City Clerk

TRI-COUNTY TRIBUNE

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

I, Ankit Sachdeva, 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 Tri-County Tribune - KS (formerly Pratt Tribune) is a publication that is a "legal newspaper" as that phrase is defined for the Cities and Counties of Kiowa, Pratt, and Stafford, in the State of Kansas. This affidavit is page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:
- Aug 28, 2025

Notice ID: c8OBAMhKrqv3TNxKaan5
Notice Name: City of Haviland Budget Hearing
Publication Fee: $103.50

Ankit Sachdeva

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 08/28/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Published in
The Tri-County Tribune
Aug 28, 2025

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City of Haviland
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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	250,885	51.024	321,780	51.462	617,000	146,719	48.648
Debt Service	92,763	6.901	91,250	6.536	133,140	19,408	6.435
Library							
Special Highway			890		133,000		
Water Utility	168,294		184,631		625,000		
Sewer Utility	77,728		128,161		352,000		
Refuse Utility	57,676		59,232		80,000		
Summer Recreation					40		
Non-Budgeted Funds-A	15,245						
Totals	652,591	58.005	786,064	57.998	1,961,180	166,127	55.083
						Revenue Neutral Rate**	55.083
Less: Transfers	3,795		3,732		3,868		
Net Expenditure	648,796		782,332		1,947,312		
Total Tax Levied	158,152		166,127		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,726,595		2,864,411		3,015,957		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	2,434,571		2,349,984		2,264,843		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	2,434,571		2,349,984		2,264,843		

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

Michelle Adams
Official Title: City Clerk

3781390