Nickerson City

OK

State of Kansas
City

2026

CERTIFICATE

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

City of Nickerson, Kansas

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 Vehicl		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			55.871
Computation to Determine State Library Grar		6			
Fund	**K.S.A.**				
General	12-101a	7	1,244,240	51,180 299,499	56.180
Debt Service	10-113	8	371,640	11.409 60,822	11.409
Library	12-1220	8	43,206	5.131 27,354	5.131
Recreation	19-2801	9	8,929	.949 5,059	.949
		9			
Special Highway		10	132,991		
Sewer		10	250,750		
Solid Waste		11	125,388		
Equipment Reserve Fund		11	120,249		
Capital Improvement Fund		12	128,846		
Cemetery Endowment		12	37,601		
Sewer Replacement		13	13,815		
		13			
Water		14	367,941		
Capital Impr. 1% Sales Tax Fund		15	423,804		
Non-Budgeted Funds-A		16			
Totals		xxxxx	3,269,400	392,734	
Budget Hearing Notice			5,360,492		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	69.404
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

In CFC 55.871 + 11.346 + 5.182 = 72.399
Rec .943 = 73.362 — 72.314

72.720
Rec + .949
73.669 Published

Assisted by:
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Attest: _____ 2025

County Clerk

Governing Body

No assurance is provided.

FILED
SEP 23 2025
Jenna Fager
COUNTY CLERK

City of Nickerson, Kansas

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 Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	282,166	36,285	1,089	352	846	0
Debt Service	57,303	7,369	221	72	172	0
Library	25,771	3,314	99	32	77	0
Recreation	4,768	613	18	6	14	0
TOTAL	370,008	47,581	1,427	462	1,109	0

County Treas Motor Vehicle Estimate 47,581
County Treas Recreational Vehicle Estimate 1,427
County Treas 16/20M Vehicle Estimate 462
County Treas Commercial Vehicle Tax Estimate 1,109
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12859
Recreational Vehicle Factor 0.00386
16/20M Vehicle Factor 0.00125
Commercial Vehicle Factor 0.00300
Watercraft Factor 0.00000

No assurance is provided.

City of Nickerson, Kansas 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 Fund	Equipment Reserve Fund	0	20,000	20,000	KSA 12-1, 118
Capital Improvement 1%	General Fund	0	14,369	14,369	City Ordinance
Sewer Fund	Bond and Interest Fund	120,705	120,705	120,705	KSA 12-630
Water Fund	Bond and Interest Fund	0	5,400	5,400	KSA 12-630
Water Fund	Capital Improvement Fun	0	25,000	25,000	City Ordinance
Water Fund	Equipment Reserve Fund	25,000	25,000	25,000	City Ordinance
General Fund	Capital Improvement Fun	20,000	20,000	20,000	KSA 12-1, 118
	Totals	165,705	230,474	230,474	
	Adjustments*				
	Adjusted Totals	165,705	230,474	230,474	

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

No assurance is provided.

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		Am 2
						Interest	Principal	Interest	Principal	Interest
General Obligation:										
2020 Bond	10/15/2020	2/1/2050	1.15-3.00	2,930,000	2,645,000	2/1, 8/1	2/1	58,865	70,000	57,413
Total G.O. Bonds					**2,645,000**			**58,865**	**70,000**	**57,413**
Revenue Bonds:										
None										
al Revenue Bonds					**0**			**0**	**0**	**0**
Other:										
KDHE Loan	11/6/2008	8/1/2028	3.04	332,289	85,407	2/1, 8/1	12/4	2,443	20,287	1,822
Total Other					**85,407**			**2,443**	**20,287**	**1,822**
Total Indebtedness					**2,730,407**			**61,308**	**90,287**	**59,235**

No assurance is provided.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATIO

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Paymer Due 2025
John Deere Tractor	1/23/2020	60	4.01	93,293	18,659	18,65
Totals					**18,659**	**18,65**

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

No assurance is provided.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Nickerson, Kansas
Reno County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each vear.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$25,771	$27,354
Delinquent Tax	$592	$592
Motor Vehicle Tax	$3,386	$3,314
Recreational Vehicle Tax	$73	$99
16/20M Vehicle Tax	$37	$32
TOTAL TAXES	$29,859	$31,391
Difference in Total Taxes:	$1,532	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,022,472	$5,331,065
Did Assessed Valuation Decrease?	No	
Levy Rate	5.131	5.131
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for

City of Nickerson, Kansas 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	798,955	808,568	669,427
Receipts:			
Ad Valorem Tax	253,328	282,166	xxxxxxxxxxxxxxxxx
Delinquent Tax	8,243	4,373	4,373
Motor Vehicle Tax	33,439	37,038	36,285
Recreational Vehicle Tax	1,325	804	1,089
16/20M Vehicle Tax	266	408	352
Commercial Vehicle Tax	1,232	1,071	846
Watercraft Tax	0	187	0
Gross Earning (Intangible) Tax	0	0	0
Sales Tax	168,615	140,000	140,000
Franchise Tax	79,532	71,000	71,000
Licenses and Permits	805	2,000	2,000
Dog License & Tags	154	1,000	1,000
Building Permits	8,271	0	0
Fines and Forfeitures	180	1,000	1,000
Charges for Services	0	1,000	1,000
Cemetery Services	0	1,000	1,000
Reimbursed Expenses	25	1,000	1,000
Community Center	4,080	0	0
Transfer from Capital Imp Fund 1%	0	14,369	14,369
Special Assessments	100	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,857	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**562,452**	**558,416**	**275,314**
Resources Available:	**1,361,407**	**1,366,984**	**944,741**

City of Nickerson, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,361,407	1,366,984	944,741
Expenditures:			
General Administrative	286,744	331,976	331,976
Police	0	2,000	2,000
Maintenance	218,374	189,281	189,281
Court	0	4,990	4,990
EMT's	8,283	0	0
City Treasurer	2,219	3,360	3,360
Employee Benefits	0	96,850	96,850
Governing Body	3,259	5,200	5,200
Sub-Total detail page	518,879	633,657	633,657
Community Center	8,896	8,900	8,900
Planning Commision	5,064	15,000	15,000
Transfer to Equipment Reserve	20,000	20,000	20,000
Transfer to Capital Improvements	0	20,000	20,000
Cash Reserve (2026 column)			546,683
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**552,839**	**697,557**	**1,244,240**
Unencumbered Cash Balance Dec 31	808,568	669,427	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,147,938	1,208,224	1,244,240
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,244,240
		Tax Required	299,499
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	299,499

No assurance is provided.

City of Nickerson, Kansas 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administrative			
Personal Services	149,483	124,720	124,720
Contractual	106,439	112,021	112,021
Commodities	30,822	30,400	30,400
Capital Outlay	0	64,835	64,835
Total	**286,744**	**331,976**	**331,976**
Police			
Contractual	0	2,000	2,000
Total	**0**	**2,000**	**2,000**
Maintenance			
Personal Services	110,960	100,000	100,000
Contractual	4,671	10,000	10,000
Commodities	102,743	78,281	78,281
Capital Outlay	0	1,000	1,000
Total	**218,374**	**189,281**	**189,281**
Court			
Contractual	0	210	210
Commodities	0	4,780	4,780
Total	**0**	**4,990**	**4,990**
EMT's			
Personal Services	1,590	0	0
Contractual	0	0	0
Commodities	6,693	0	0
Total	**8,283**	**0**	**0**
City Treasurer			
Personal Services	2,219	3,280	3,280
Commodities	0	80	80
Total	**2,219**	**3,360**	**3,360**
Employee Benefits			
Health Insurance	0	43,550	43,550
Unemployment	0	8,300	8,300
KPERS	0	22,500	22,500
FICA Match ER	0	22,500	22,500
Total	**0**	**96,850**	**96,850**
Governing Body			
Personal Services	3,259	4,990	4,990
Commodities	0	210	210
Total	**3,259**	**5,200**	**5,200**
Page Total	**518,879**	**633,657**	**633,657**

(Note: Should agree with general sub-totals.)

City of Nickerson, Kansas 2026

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	64,333	114,354	176,879
Receipts:			
Ad Valorem Tax	51,163	57,303	xxxxxxxxxxxxxxxx
Delinquent Tax	2,051	0	0
Motor Vehicle Tax	6,445	7,530	7,369
Recreational Vehicle Tax	373	163	221
16/20M Vehicle Tax	14	83	72
Commercial Vehicle Tax	235	218	172
Watercraft Tax	0	38	0
Transfer from Water	0	5,400	5,400
Transfer from Sewer	120,705	120,705	120,705
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**180,986**	**191,440**	**133,939**
Resources Available:	**245,319**	**305,794**	**310,818**
Expenditures:			
Principal	70,000	70,000	70,000
Interest	60,965	58,865	57,413
Commission	0	50	50
Cash Reserve (2026 column)			244,177
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**130,965**	**128,915**	**371,640**
Unencumbered Cash Balance Dec 31	114,354	176,879	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	259,778	311,816	371,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	371,640
		Tax Required	60,822
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	60,822

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,457	11,781	11,738
Receipts:			
Ad Valorem Tax	22,868	25,771	xxxxxxxxxxxxxxxx
Delinquent Tax	3,318	592	592
Motor Vehicle Tax	1,705	3,386	3,314
Recreational Vehicle Tax	1,306	73	99
16/20M Vehicle Tax	23	37	32
Commercial Vehicle Tax	104	98	77
Watercraft Tax	0	17	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**29,324**	**29,974**	**4,114**
Resources Available:	**43,781**	**41,755**	**15,852**
Expenditures:			
Library Appropriations	32,000	30,017	43,206
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**32,000**	**30,017**	**43,206**
Unencumbered Cash Balance Dec 31	11,781	11,738	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	34,230	39,017	43,206
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	43,206
		Tax Required	27,354
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	27,354

City of Nickerson, Kansas 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,061	3,548	3,119
Receipts:			
Ad Valorem Tax	4,483	4,768	xxxxxxxxxxxxxxxxxx
Delinquent Tax	273	100	100
Motor Vehicle Tax	662	660	613
Recreational Vehicle Tax	39	14	18
16/20M Vehicle Tax	1	7	6
Commercial Vehicle Tax	29	19	14
Watercraft Tax	0	3	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**5,487**	**5,571**	**751**
Resources Available:	7,548	9,119	3,870
Expenditures:			
Recreation Commission Appropriation	4,000	6,000	6,000
Commodities	0	0	934
Cash Reserve (2026 column)			1,995
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	**4,000**	**6,000**	**8,929**
Unencumbered Cash Balance Dec 31	3,548	3,119	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Am	7,369	7,431	8,929
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,929
		Tax Required	5,059
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,059

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

No assurance is provided.

City of Nickerson, Kansas 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	68,948	94,131	102,061
Receipts:			
State of Kansas Gas Tax	28,661	27,100	27,100
County Transfers Gas	4,759	3,830	3,830
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,420**	**30,930**	**30,930**
Resources Available:	**102,368**	**125,061**	**132,991**
Expenditures:			
Contractual Services	2,160	8,000	8,000
Commodities	6,077	15,000	15,000
Cash Reserve (2026 column)			109,991
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,237**	**23,000**	**132,991**
Unencumbered Cash Balance Dec 31	94,131	102,061	0
2024/2025/2026 Budget Authority Amount:	81,178	107,608	132,991

Adopted Budget

Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	85,214	80,253	65,750
Receipts:			
Sewer Service Fees	179,033	185,000	185,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**179,033**	**185,000**	**185,000**
Resources Available:	**264,247**	**265,253**	**250,750**
Expenditures:			
Personal Services	39,164	25,000	25,000
Contracted Services	2,247	5,000	5,000
Commodities	21,878	25,000	25,000
Capital Outlay	0	23,798	23,798
Transfer to Bond & Interest	120,705	120,705	120,705
Cash Reserve (2026 column)			51,247
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**183,994**	**199,503**	**250,750**
Unencumbered Cash Balance Dec 31	80,253	65,750	0
2024/2025/2026 Budget Authority Amount:	265,772	255,711	250,750

No assurance is provided.

City of Nickerson, Kansas 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	60,375	66,388	61,388
Receipts:			
Trash Service Fees	76,700	64,000	64,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**76,700**	**64,000**	**64,000**
Resources Available:	**137,075**	**130,388**	**125,388**
Expenditures:			
Contractual Services	70,687	69,000	69,000
Cash Reserve (2026 column)			56,388
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**70,687**	**69,000**	**125,388**
Unencumbered Cash Balance Dec 31	66,388	61,388	0
2024/2025/2026 Budget Authority Amount:	114,094	119,375	125,388

Adopted Budget

Equipment Reserve Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	114,788	133,895	75,249
Receipts:			
Transfer from Water Fund	25,000	25,000	25,000
Transfer from General Fund	20,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,000**	**45,000**	**45,000**
Resources Available:	**159,788**	**178,895**	**120,249**
Expenditures:			
Capital Outlay	7,240	85,000	85,000
John Deere Tractor Lease	18,653	18,646	0
Cash Reserve (2026 column)			35,249
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,893**	**103,646**	**120,249**
Unencumbered Cash Balance Dec 31	133,895	75,249	0
2024/2025/2026 Budget Authority Amount:	106,840	126,129	120,249

No assurance is provided.

City of Nickerson, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	113,846	113,846	83,846
Receipts:			
Transfer from Water Fund	0	25,000	25,000
Transfer from General Fund	0	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**0**	**45,000**	**45,000**
Resources Available:	**113,846**	**158,846**	**128,846**
Expenditures:			
Capital Outlay	0	75,000	105,000
Cash Reserve (2026 column)			23,846
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**75,000**	**128,846**
Unencumbered Cash Balance Dec 31	113,846	83,846	0
2024/2025/2026 Budget Authority Amou	128,846	128,846	128,846

Adopted Budget

Cemetery Endowment	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,268	42,638	37,201
Receipts:			
Sale of Lots	901	400	400
Monument Fee	175	0	0
Services	1,885	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**2,961**	**400**	**400**
Resources Available:	**43,229**	**43,038**	**37,601**
Expenditures:			
Contractual Services	0	5,837	5,837
Commodities	591	0	0
Cash Reserve (2026 column)			31,764
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**591**	**5,837**	**37,601**
Unencumbered Cash Balance Dec 31	42,638	37,201	0
2024/2025/2026 Budget Authority Amou	30,452	35,231	37,601

No assurance is provided.

City of Nickerson, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Replacement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,815	13,815	13,815
Receipts:			
None			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**13,815**	**13,815**	**13,815**
Expenditures:			
None			
Cash Reserve (2026 column)			13,815
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**13,815**
Unencumbered Cash Balance Dec 31	13,815	13,815	0
2024/2025/2026 Budget Authority Amou	13,815	0	13,815

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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amou	0	0	0

No assurance is provided.

City of Nickerson, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	220,122	229,671	167,941
Receipts:			
Water Collections	194,748	200,000	200,000
Sales Tax	2,725	0	0
Hookup fees	1,799	0	0
Franchise Fees	9,659	0	0
Interest on Idle Funds			
Miscellaneous	10,762	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**219,693**	**200,000**	**200,000**
Resources Available:	**439,815**	**429,671**	**367,941**
Expenditures:			
Personal Services	97,915	75,000	75,000
Contracted Services	29,649	50,000	50,000
Commodities	32,363	39,000	39,000
Capital Outlay	2,205	25,000	25,000
KDHE Loan Payment	23,012	22,730	22,803
Transfer to Equipment Fund	25,000	25,000	25,000
Transfer to Capital Improvement	0	25,000	25,000
Cash Reserve (2026 column)			106,138
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**210,144**	**261,730**	**367,941**
Unencumbered Cash Balance Dec 31	229,671	167,941	0
2024/2025/2026 Budget Authority Amount	326,378	353,060	367,941

No assurance is provided.

City of Nickerson, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Impr. 1% Sales Tax Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	265,243	344,173	351,804
Receipts:			
Sales Tax	82,003	72,000	72,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**82,003**	**72,000**	**72,000**
Resources Available:	**347,246**	**416,173**	**423,804**
Expenditures:			
Capital Outlay	3,073	50,000	50,000
Transfer to General Fund	0	14,369	14,369
Cash Reserve (2026 column)			359,435
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,073**	**64,369**	**423,804**
Unencumbered Cash Balance Dec 31	344,173	351,804	0
2024/2025/2026 Budget Authority Amoun	327,319	344,874	423,804

No assurance is provided.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Lagoon		**ARPA**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Tota
Cash Balance Jan 1	5,022	Cash Balance Jan 1	40,160	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		45,18
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	5,022	Resources Available:	40,160	Resources Available:	0	Resources Available:	0	Resources Available:	0	45,18
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Contractual services	40,160							
Total Expenditures	0	Total Expenditures	40,160	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	40,16
Cash Balance Dec 31	5,022	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**5,022**
										5,022

**Note: These two block figures should ag

No assurance is provided.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Nickerson, Kansas
will meet on September 15, 2025 at 5:30 PM at City Offices 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 Offices 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	552,839	56.122	697,557	56.180	1,244,240	299,499	56.180
Debt Service	130,965	11.408	128,915	11.409	371,640	60,822	11.409
Library	32,000	5.130	30,017	5.131	43,206	27,354	5.131
Recreation	4,000	0.999	6,000	0.949	8,929	5,059	0.949
Special Highway	8,237		23,000		132,991		
Sewer	183,994		199,503		250,750		
Solid Waste	70,687		69,000		125,388		
Equipment Reserve Fund	25,893		103,646		120,249		
Capital Improvement Fund			75,000		128,846		
Cemetery Endowment	591		5,837		37,601		
Sewer Replacement					13,815		
Water	210,144		261,730		367,941		
Capital Impr. 1% Sales Tax I	3,073		64,369		423,804		
Non-Budgeted Funds-A	40,160						
Totals	1,262,583	73.659	1,664,574	73.669	3,269,400	392,734	73.669
						*Revenue Neutral Rate***	~~69.404~~
Less: Transfers	165,705		230,474		230,474		
Net Expenditure	1,096,878		1,434,100		3,038,926		
Total Tax Levied	351,832		370,008		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,776,326		5,022,472		5,331,065		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	2,785,000	2,715,000	2,645,000
Revenue Bonds	0	0	0
Other	123,992	105,024	85,407
Lease Purchase Principal	67,702	51,758	18,659
Total	2,976,694	2,871,782	2,749,066

*Tax rates are expressed in mills

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

April Beshears
Official Title: City Clerk

No assurance is provided.

Nickerson City

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AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RICE COUNTY, ss:

Frank W. Mercer being first duly sworn, deposes and says:
That he is publisher of

THE STERLING KANSAS BULLETIN

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Rice County, Kansas, with a general paid circulation on a weekly basis in Rice County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Sterling, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time only, being made as aforesaid on the 28th day of August, 2025

F W. M
Publisher

Subscribed and sworn to before me

this 29th day of August, 2025

Koni Hendricks
Notary Public

NOTARY PUBLIC STATE OF KANSAS
KONI HENDRICKS
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp 8-13-28

My commission expires August 13, 2028

FILED
SEP 23 2025
Jenna Fager
COUNTY CLERK

NOTICE OF HEARING
TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Nickerson, Kansas

will meet on September 15, 2025 at 5:30 P.M. at City Office 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 Nickerson City Office and will be available at this hearing.

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Less: Transfers	165,705		230,474		230,474		
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Assessed Valuation	4,776,326		5,022,472		5,331,065		
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Revenue Bonds	0		0		0		
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Lease Purchase Principal	67,702		51,758		18,659		
Total	2,976,694		2,871,782		2,749,066		

*Tax rates are expressed in mills

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

April Beshears
Official Title: City Clerk

(Published in the Sterling Bulletin, Sterling, Rice County, Kansas, on August 28, 2025).

Resolution No. 2025-03

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

WHEREAS, the Revenue Neutral Rate for the City of Nickerson was calculated as 69.404 mills by the Reno County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 15, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Nickerson, 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 NICKERSON:

The City of Nickerson shall levy a property tax rate exceeding the Revenue Neutral Rate of 73.669 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 15th day of September 2025 and **SIGNED** by the Mayor.

Peggy Ruebke
Mayor

Attested:

April Beshears
City Clerk

FILED

SEP 23 2025

Jenna Fager

COUNTY CLERK

Roll Call Vote

Municipality Name: City of Nickerson
Hearing to Exceed the Revenue Neutral Rate Resolution 2025-03
Date: September 15, 2025

Commission Members	Yes	No	Absent
Brad Berridge	X		
Angela Richard	X		
Sarah Gilbert	X		
Jacob Daily	X		
John Murphy	X		
Clinton Willhaus	X		

Total	6	Ø	Ø

Verdict: Passed

Attested: _____

CITY OF NICKERSON Revenue Neutral Rate Hearing

September 15, 2025, 5:30 PM 15 N Nickerson Street

- Revenue Neutral Rate Hearing

Open Revenue Neutral Rate Hearing

Mayor Ruebke opened the Revenue Neutral Rate public hearing at 5:30 p.m.

Public Comment

No Public Comments

1. Resolution 2025-03 Exceeding the Revenue Neutral Rate

Motion made and seconded by Council Member Richard and Council Member Gilbert to adopt Resolution 2025-03 exceeding the Revenue Neutral Rate. Motion passed by the following vote: YES - Berridge, Richard, Gilbert, Murphy, Willhaus, Daily NO - None

Close Hearing

Mayor Ruebke closed the Revenue Neutral Rate Hearing at 5:31 p.m.

Nickerson City

Yr

County and Cities

Certificate Page (signed by governing body)	✓
Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates	✓
Schedule of Transfers	✓
Statement of Indebtedness	✓
Statement of Lease Purchase	✓
Library Grant Page (if applicable)	✓
All Applicable Fund Pages	✓
Published Notice of Budget Hearing	✓
Proof of Publication	✓
Published Notice of RNR Hearing (if applicable)	✓
Neighborhood Revitalization (if applicable)	N/A
TIF (if applicable)	N/A
Resolution to exceed RNR approved by governing body (if applicable)	✓
Certified Roll Call Vote on resolution to exceed RNR (if applicable)	✓