State of Kansas
City

2026

CERTIFICATE

To the Clerk of Miami County, State of Kansas
We, the undersigned, officers of
City of Fontana
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.

			2026 Adopted Budget		
Table of Contents:		Page No.	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	211,200	40,516	
Debt Service	10-113				
Library	12-1220				
Special Highway			24,952		
Water			145,030		
Bond			25,014		
Sewer			126,726		
Trash			33,717		
Non-Budgeted Funds					
Totals		xxxxxx	566,639	40,516	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	12.543
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2025

_____
County Clerk

Governing Body

Page No. 1

City of Fontana

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	29,957	2,700	51	16	23	19
Debt Service						
Library						
TOTAL	29,957	2,700	51	16	23	19

County Treas Motor Vehicle Estimate 2,700

County Treas Recreational Vehicle Estimate 51

County Treas 16/20M Vehicle Estimate 16

County Treas Commercial Vehicle Tax Estimate 23

County Treas Watercraft Tax Estimate 19

Motor Vehicle Factor 0.09013

Recreational Vehicle Factor 0.00170

16/20 Vehicle Factor 0.00053

Commercial Vehicle Factor 0.00077

Watercraft Factor 0.00063

City of Fontana

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
Water	Bond & Interest	2,326	2,326	2,326	10-1201
Sewer	Bond & Interest	23,213	22,950	22,688	10-1201
General	Capital Improvement	-	2,000	2,000	12-1,118
Water	Short Lived Asset Reserv	4,000	2,200	2,200	12-1,117
Water	Capital Improvement	50,000	50,000	15,000	12-825d
	Totals	79,539	79,476	44,214	
	Adjustments*				
	Adjusted Totals	79,539	79,476	44,214	

*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 Fontana

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:											
Sewer Bond Series 2020	11/13/2020	10/1/2042	1.75	385,000	340,000	10/25	10/25	15,000	7,950	15,000	7,688
Water Bond Series 2018A	9/11/2018	9/14/2058	2.75	56,000	50,949	9/25	9/25	925	1,401	950	1,376
Total G.O. Bonds					**390,949**			**15,925**	**9,351**	**15,950**	**9,064**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**390,949**			**15,925**	**9,351**	**15,950**	**9,064**

City of Fontana

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.**

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

Budgeted Year: 2026

Library found in: City of Fontana
Miami 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	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,309,834	$2,388,308
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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

If the municipality would not have qualified for a grant, please seek assistance from the State

City of Fontana 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	110,144	130,563	127,804
Receipts:			
Ad Valorem Tax	15,774	29,957	xxxxxxxxxxxxxxx
Delinquent Tax	344	66	
Motor Vehicle Tax	1,723	1,298	2,700
Recreational Vehicle Tax	35	26	51
16/20M Vehicle Tax	7	42	16
Commercial Vehicle Tax	16	0	23
Watercraft Tax	0	0	19
Gross Earning (Intangible) Tax	0	0	0
Sales and Use Tax	34,966	32,056	28,000
Franchise Tax	3,095	4,520	4,000
Investment Income	12,504	11,436	10,000
Gifts and Donations	450	270	0
Special Assessment	2,633	5,444	0
Other Revenue	11,390	14,344	0
Transfer from Capital Improvement			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**82,937**	**99,459**	**44,809**
Resources Available:	**193,081**	**230,022**	**172,613**
Expenditures:			
Salaries & Wages	19,364	20,372	30,000
Repairs & Maintenance	8,320	10,928	20,000
Office Supplies & Software	1,411	2,076	6,000
Accounting & Auditing	388	632	1,000
Publications	303	400	500
Insurance	5,939	6,426	7,000
Utilities	8,088	5,698	9,000
Professional Services/Fees	5,733	9,800	20,000
Dues & Subscriptions	1,426	1,780	2,000
Legal Fees	100	1,000	25,000
Building Improvements	10,230	0	20,000
Advertising	1,216	1,106	1,500
Capiyal Outlay		40,000	67,200
Transfer Out		2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**62,518**	**102,218**	**211,200**
Unencumbered Cash Balance Dec 31	130,563	127,804	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	127,945	160,250	211,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	211,200
		Tax Required	38,587
	Delinquent Comp Rate:	5.0%	1,929
		Amount of 2025 Ad Valorem Tax	**40,516**

CPA Summary

City of Fontana 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	23,427	27,952	24,952
Receipts:			
State of Kansas Gas Tax	6,130	0	0
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,130**	**0**	**0**
Resources Available:	**29,557**	**27,952**	**24,952**
Expenditures:			
Street Repair and Maint	1,605	3,000	24,952
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,605**	**3,000**	**24,952**
Unencumbered Cash Balance Dec 31	27,952	24,952	0
2024/2025/2026 Budget Authority Amoun	18,348	24,836	24,952

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	162,227	127,556	70,030
Receipts:			
Charges to Customers	74,087	75,000	75,000
Utility Hookup Charges	1,449	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**75,536**	**75,000**	**75,000**
Resources Available:	**237,763**	**202,556**	**145,030**
Expenditures:			
Salaries and Wages	25,111	30,000	30,000
Insurance & Dues/Subscriptions	5,223	9,500	10,000
Repairs, Maintenance & Supplies	3,077	6,500	8,000
Utilities	1,560	2,000	2,000
Office Supplies & Testing Services	3,485	4,000	4,500
RWD #2 & #3/Water Purchased & Chemic	14,721	15,000	15,000
Professional Services	75	10,000	10,000
Permits & Licenses	629	1,000	1,500
Capital Outlay/Transfers	56,326	54,526	64,030
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**110,207**	**132,526**	**145,030**
Unencumbered Cash Balance Dec 31	127,556	70,030	0
2024/2025/2026 Budget Authority Amoun	139,775	182,254	145,030

CPA Summary

City of Fontana 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Bond**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from Water Fund	2,326	2,326	2,326
Transfer from Sewer Fund	23,213	22,950	22,688
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,539**	**25,276**	**25,014**
Resources Available:	**25,539**	**25,276**	**25,014**
Expenditures:			
GO Bond Series 2020	23,213	22,950	22,688
GO Bond Series 2018A	2,326	2,326	2,326
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,539**	**25,276**	**25,014**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	25,670	25,276	25,014

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	66,600	76,676	76,726
Receipts:			
Charges to Customers	46,418	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**46,418**	**50,000**	**50,000**
Resources Available:	**113,018**	**126,676**	**126,726**
Expenditures:			
Salaries & Wages	5,864	6,500	7,000
Utiltiies & Office Supplies	1,732	2,000	4,000
Repairs/Maintenance/Materials/Supplies	2,979	15,000	20,000
Insurance	1,348	2,000	4,000
Professional Services/Dues/Subscriptions	1,206	1,500	1,500
Transfer to Bond	23,213	22,950	22,688
Capital Outlay & Transfer to Sew.Res.Fun	0	0	67,538
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**36,342**	**49,950**	**126,726**
Unencumbered Cash Balance Dec 31	76,676	76,726	0
2024/2025/2026 Budget Authority Amount	117,092	90,603	126,726

CPA Summary

City of Fontana 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,851	12,717	12,717
Receipts:			
Trash Service Fee	20,884	21,000	21,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,884**	**21,000**	**21,000**
Resources Available:	**29,735**	**33,717**	**33,717**
Expenditures:			
Trash Services	17,018	21,000	33,717
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**17,018**	**21,000**	**33,717**
Unencumbered Cash Balance Dec 31	12,717	12,717	0
2024/2025/2026 Budget Authority Amoun	18,150	29,579	33,717

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	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0		0

City of Fontana

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:		
Capital Improvement		**Sewer Reserve**		**Short-Lived Asset Res.**		**0**		**0**		
Unencumbered Cash Balance Jan 1	13,015	Unencumbered Cash Balance Jan 1	20,385	Unencumbered Cash Balance Jan 1	8,400	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 41,800
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	50,000	Sewer Maint. Fee	11,170	Transfer	4,000					
Total Receipts	50,000	Total Receipts	11,170	Total Receipts	4,000	Total Receipts	0	Total Receipts	0	65,170
Resources Available:	63,015	Resources Available:	31,555	Resources Available:	12,400	Resources Available:	0	Resources Available:	0	106,970
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		System Improvements	4,240							
		Machinery & Equipmer	1,090							
Total Expenditures	0	Total Expenditures	5,330	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,330
Cash Balance Dec 31	63,015	Cash Balance Dec 31	26,225	Cash Balance Dec 31	12,400	Cash Balance Dec 31	0	Cash Balance Dec 31	0	101,640 **
										101,640 **

** Note: These two block figures should agree.

CPA Summary

THE MIAMI COUNTY
REPUBLIC

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Miami County Republic
121 S Pearl St, Paola, KS 66071
(913) 294-2311

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 Miami County Republic, a Daily newspaper of general circulation, printed and published in Paola, Miami County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

Publication Dates:
- Aug 20, 2025

Notice ID: th9o65vnsVONzby78drv

Notice Name: 2026 Budget for Fontana, Kansas

Publication Fee: $111.67

Ankit Sachdeva

Agent

VERIFICATION

SHERI SMITH
Notary Public - State of Florida
Commission # HH
Expires on May 21, 2028

State of Florida
County of Broward

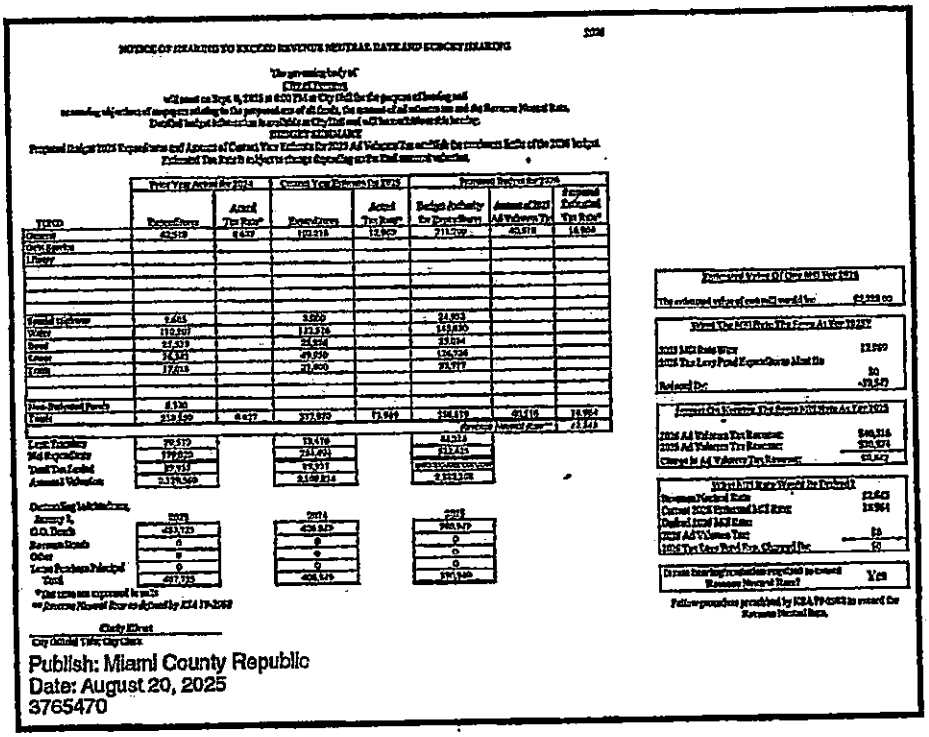
Signed or attested before me on this: 08/26/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Newspaper page size: Width: 10.02 In., Height: 20 In.



2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Fontana

will meet on Sept. 8, 2025 at 6:00 PM at City Hall for the purpose of hearing and considering 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 Hall and will be considered at the hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax are Made for purposes of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024 Expenditures	Prior Year Actual for 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget for 2026 Budget Authority for Expenditures	Proposed Budget for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget for 2026 Estimated Tax Rate*
General	62,519	8.437	102,218	12.869	711,700	65,978	14.868
Debt Service							
Library							
Special Highway	7,401		3,000		24,853		
Water	112,307		122,378		143,830		
Bond	27,329		25,000		53,834		
Sewer	74,241		69,950		126,726		
Trash	17,018		21,000		93,777		
Non-Budgeted Funds	8,330						
Totals	259,529	8.437	377,970	12.869	554,819	65,978	14.868
					Revenue Neutral Rate**		12.869
Less: Transfers	79,572		53,478		62,978		
Net Expenditure	179,957		324,492		491,841		
Total Tax Levied	65,978		53,978		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,179,569		5,149,874		5,312,108		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	453,725	426,847	398,847
Revenue Bonds	0	0	0
Other	0	0	0
Less: Revenue Principal Bond	0	0	0
	453,725	426,847	398,847

*Tax rate is expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Cindy Elliott
City Clerk/Tax Collector

Amount of Revenue Neutral Rate Variance

The estimated value of each mill levied for	$5,312.00

Revised Tax Rate Variance

2025 Mill Rate Levy	12.869
2025 Tax Levy Fund Expenditure Mill Rate	00
Reduced By:	-12.869

Amount Tax Revenue Will Increase As A Result

2026 Ad Valorem Tax Revenue:	$65,978
2025 Ad Valorem Tax Revenue:	$53,978
Change in Ad Valorem Tax Revenue:	$12,000

Revised Mill Rate Would Be Reduced If

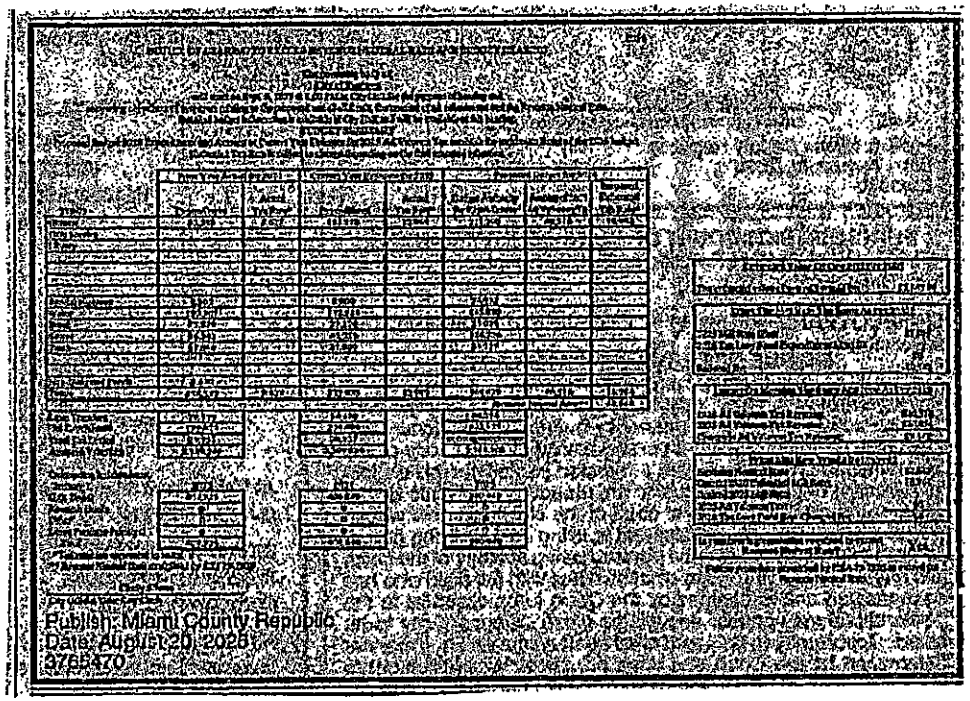
Proposed Revised Rate	12.869
Current 2026 Estimated Mill Rate	14.868
Reduced 2026 Mill Rate	
2026 Ad Valorem Tax	$0
2026 Tax Levy Fund Exp. Changed By:	$0

Does this hearing constitute your City's or County's Revenue Neutral Rate? Yes

Follow procedure provided by KSA 79-2988 to record the Revenue Neutral Rate.

Publish: Miami County Republic
Date: August 20, 2025
3765470

LEGALS



Publish: Miami County Republic
Date: August 20, 2025
3768470

Resolution No. 2025-09-08

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

WHEREAS, the Revenue Neutral Rate for the City of Fontana, KS was calculated as 12.543 mills by the Miami County Clerk; and

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

WHEREAS, the Governing Body held a hearing on Sept. 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Fontana, KS, 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 FONTANA, KS:

The City of Fontana, KS shall levy a property tax rate exceeding the Revenue Neutral Rate of 16.964 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 8th day of September 2025 and SIGNED by the Mayor.

Paula Hamilton
Mayor

Attested:
Cindy Silvert
City Clerk

Roll Call Vote

A Roll Call Vote of the City of Fontana, KS To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Sept. 8, 2025

Resolution No. 2025-09-08

Governing Body Member	Yes	No	No Vote
Melinda Myles	X		
SO Rs	X		
Paula Hamilton - Mayor	X		
George Hall	X		
Dustin Conyer	X		
Jerry S.	✓		
TOTAL			

Certified:

Cynthia Schmidt