State of Kansas
City

2026

CERTIFICATE

To the Clerk of Brown County, State of Kansas

We, the undersigned, officers of

City of Everest

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)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	205,500	40,119	18.552
Spec. Fire & Police	12-11a03	8	8,000	8,661	4.005
Library	12-1220	8	30,000	9,544	4.413
Special Highway		9	22,000		
City Hall		9	2,000		
Trash Collection			25,000		
Sewer		10	35,000		
Water		11	95,500		
		11			
Totals		xxxxxx	423,000	58,324	26.970
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			2,162,520
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	31.810
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Wisdom CPAs, LLC

Address:
201 South Sixth Street
Hiawatha, KS 66434
Email:
jake@wisdomcpas.com

Attest: August 13 2025
Nicole M Loo
County Clerk

Governing Body

CPA Summary

...ARING

...ng body of
Everest
...llage Community Room for the purpose of hearing and
...sed use of all funds and the amount of ad valorem tax.
...ity Hall and will be available at this hearing.
SUMMARY
...Valorem Tax establish the maximum limits of the 2026 budget.
...depending on the final assessed valuation.

...ur Estimate for 2025		Proposed Budget for 2026		
...ures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
77,000	27.601	205,500	40,119	19.380
7,096	3.260	8,000	8,661	4.184
25,000	2.361	30,000	9,544	4.610
			7,042	3.402
22,000		22,000		
		2,000		
20,000		25,000		
24,000		35,000		
66,000		95,500		
441,096	33.222	423,000	65,366	31.576
			*Revenue Neutral Rate***	31.810

120,000	0
321,096	423,000
68,776	xxxxxxxxxxxxxxxx
,070,185	2,070,185

24	2025
855	526,061
	0
	0
	0
855	526,061

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is 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 Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 24 day of July, 2025, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
Publisher

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

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____

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	57,140	8,412	187	622	0	47
Spec. Fire & Police	4,888	720	16	53	0	4
Library	6,748	993	22	73	0	6
TOTAL	68,776	10,125	225	748	0	57

County Treas Motor Vehicle Estimate 10,125
County Treas Recreational Vehicle Estimate 225
County Treas 16/20M Vehicle Estimate 748
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 57

Motor Vehicle Factor 0.14722
Recreational Vehicle Factor 0.00328
16/20M Vehicle Factor 0.01088
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00083

City of Everest 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	Special Highway	10,000	10,000		
General	Sewer		50,000		
General	Water		60,000		
	Totals	10,000	120,000	0	
	Adjustments*				
	Adjusted Totals	10,000	120,000	0	

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

City of Everest

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 Principal
General Obligation:											
USDA RD	10/1/2010	10/1/2050	2.25	545,000	406,212	10/21	10/21	9,397	11,410	9,397	11,410
USDA RD	10/2/2010	10/1/2051	3.25	160,800	119,849	10/21	10/21	2,772	3,367	2,772	,m
Total G.O. Bonds					**526,061**			**12,169**	**14,777**	**12,169**	**11,410**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**526,061**			**12,169**	**14,777**	**12,169**	**11,410**

City of Everest

2026

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
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 Everest
Brown 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 year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$6,748	$9,544
Delinquent Tax	$1	$0
Motor Vehicle Tax	$1,222	$993
Recreational Vehicle Tax	$32	$22
16/20M Vehicle Tax	$0	$73
TOTAL TAXES	$8,003	$10,632
Difference in Total Taxes:	$2,629	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,070,185	$2,070,185
Did Assessed Valuation Decrease?	No	
Levy Rate	2.361	4.610
Difference in Levy Rate:	2.249	
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 assistance

City of Everest

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	**161,527**	178,555	58,195
Receipts:			
Ad Valorem Tax	58,316	57,140	xxxxxxxxxxxxxxxx
Delinquent Tax	7		
Motor Vehicle Tax	10,501		8,412
Recreational Vehicle Tax	283		187
16/20M Vehicle Tax			622
Commercial Vehicle Tax			0
Watercraft Tax			47
Gross Earning (Intangible) Tax			0
Donations	1,455	1,500	1,500
Franchise Fee	13,335	14,000	14,000
Investment	1,981	2,000	2,000
Local Sales Tax	27,726	28,000	28,000
Operating Revenue	36,568	54,000	54,000
Neighborhood Revitalization Rebate			0
Miscellaneous	105		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**150,277**	**156,640**	**108,769**
Resources Available:	**311,804**	**335,195**	**166,965**

City of Everest

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	311,804	335,195	166,965
Expenditures:			
0	0	0	0
Sub-Total detail page	0	0	0
Fuel	2,051	2,500	2,500
Insurance	20,192	21,000	21,000
Legal and Professional Fees	5,583	6,000	6,000
Office Expenses	3,328	3,500	3,500
Personnel	49,646	50,000	50,000
Repairs and Maintenance	14,595	15,000	63,500
Supplies & Equipment	3,290	35,000	35,000
Transfer to Sewer		50,000	
Transfer to Spec Highway		10,000	
Transfer to Water		60,000	
Utilities	23,228	24,000	24,000
Cash Reserve (2026 column)			
Miscellaneous	11,335		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**133,248**	**277,000**	**205,500**
Unencumbered Cash Balance Dec 31	178,555	58,195	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	229,000	290,800	205,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	205,500
		Tax Required	38,535
	Delinquent Comp Rate:	4.1%	1,584
		Amount of 2025 Ad Valorem Tax	40,119

CPA Summary

City of Everest 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Spec. Fire & Police**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1	1	-1,113
Receipts:			
Ad Valorem Tax	6,706	4,888	xxxxxxxxxxxxxxxx
Delinquent Tax	1	1	1
Motor Vehicle Tax	1,066	1,066	720
Recreational Vehicle Tax	27	27	16
16/20M Vehicle Tax			53
Commercial Vehicle Tax			0
Watercraft Tax			4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,800	5,982	794
Resources Available:	7,801	5,983	-319
Expenditures:			
Operating Expenses	7,096	7,096	8,000
Cash Reserve (2026 column)			
Miscellaneous	704		
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	7,800	7,096	8,000
Unencumbered Cash Balance Dec 31	1	-1,113	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	7,000	5,700	8,000
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	8,000
See Tab D		Tax Required	8,319
	Delinquent Comp Rate:	4.1%	342
		Amount of 2025 Ad Valorem Tax	8,661

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	6,736	4,739
Receipts:			
Ad Valorem Tax	5,023	6,748	xxxxxxxxxxxxxxxx
Delinquent Tax	1	1	
Motor Vehicle Tax	1,222	1,222	993
Recreational Vehicle Tax	32	32	22
Funding	18,283	15,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,561	23,003	16,094
Resources Available:	24,561	29,739	20,833
Expenditures:			
Operation Expenses	17,825	25,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	17,825	25,000	30,000
Unencumbered Cash Balance Dec 31	6,736	4,739	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	8,000	7,800	30,000
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	9,167
	Delinquent Comp Rate:	4.1%	377
		Amount of 2025 Ad Valorem Tax	9,544

CPA Summary

City of Everest 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	**5,193**	-14,692	-26,542
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Uncategorized Income	**1,849**	150	150
Transfer from General		10,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,849**	**10,150**	**150**
Resources Available:	**7,042**	**-4,542**	**-26,392**
Expenditures:			
Street Repair and Maint	**21,734**	22,000	22,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,734**	**22,000**	**22,000**
Unencumbered Cash Balance Dec 31	-14,692	-26,542	-48,392
2024/2025/2026 Budget Authority Amount	18,781	20,193	22,000
	See Tab A **See Tab B**	**See Tab C** **See Tab D**	**See Tab E**

Adopted Budget

City Hall	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	**124**	124	124
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**124**	**124**	**124**
Expenditures:			
Operating Expenses			2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**2,000**
Unencumbered Cash Balance Dec 31	124	124	-1,876
2024/2025/2026 Budget Authority Amount	0	1,824	2,000
			See Tab E

CPA Summary

City of Everest 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Collection**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	**17,241**	16,293	16,293
Receipts:			
Charges to Customers	**18,996**	20,000	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,996**	**20,000**	**20,000**
Resources Available:	**36,237**	**36,293**	**36,293**
Expenditures:			
Utilities	19,911	20,000	25,000
Cash Reserve (2026 column)			
Miscellaneous	32		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,943**	**20,000**	**25,000**
Unencumbered Cash Balance Dec 31	16,293	16,293	11,293
2024/2025/2026 Budget Authority Amoun	70,000	96,000	25,000

Adopted Budget

Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	**-19,590**	-25,478	18,522
Receipts:			
Charges to Customers	**16,783**	18,000	18,000
Transfer from General		50,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,783**	**68,000**	**18,000**
Resources Available:	**-2,807**	**42,522**	**36,522**
Expenditures:			
Repairs & Maintenance	162	500	500
Special Project	5,384	5,500	5,500
Supplies	1,520	2,000	2,000
Utilities	445	1,000	1,000
Wages	13,923	15,000	26,000
Cash Reserve (2026 column)			
Miscellaneous	1,237		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,671**	**24,000**	**35,000**
Unencumbered Cash Balance Dec 31	-25,478	18,522	1,522
2024/2025/2026 Budget Authority Amoun	0	0	35,000

See Tab A **See Tab C**

CPA Summary **See Tab B**

City of Everest 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	-10,774	-19,192	26,823
Receipts:			
Deposit	452	500	500
Collections from Customers	50,981	51,000	51,000
Transfer from General		60,000	
Interest on Idle Funds	324	500	500
Miscellaneous	15	15	15
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**51,772**	**112,015**	**52,015**
Resources Available:	**40,998**	**92,823**	**78,838**
Expenditures:			
Custom Hire	200	500	500
Deposit Return	39	500	500
Dues, Fees, & Subscriptions	475	500	500
Interest Expense	12,205	13,000	13,000
Principal Payment			
Rent Expense			
Repairs & Maintenance	21	500	30,000
Salaries & Wages	20,158	22,000	22,000
Supplies	17,434	20,000	20,000
Taxes & Licenses	359	500	500
Utilities	8,304	8,500	8,500
Cash Reserve (2026 column)			
Miscellaneous	995		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**60,189**	**66,000**	**95,500**
Unencumbered Cash Balance Dec 31	-19,192	26,823	-16,662
2024/2025/2026 Budget Authority Amount	0	0	95,500
	See Tab A **See Tab B**	**See Tab C**	**See Tab E**

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

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Everest
will meet on August 5, 2025 at 6:00pm at Northfield Village Community Room 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	133,248	34.615	277,000	27.601	205,500	40,119	19.380
Spec. Fire & Police	7,800	4.027	7,096	3.260	8,000	8,661	4.184
Library	17,825	2.916	25,000	2.361	30,000	9,544	4.610
	7,467					7,042	3.402
Special Highway	21,734		22,000		22,000		
City Hall					2,000		
Trash Collection	19,943		20,000		25,000		
Sewer	22,671		24,000		35,000		
Water	60,189		66,000		95,500		
Totals	290,878	41.558	441,096	33.222	423,000	65,366	31.576
						*Revenue Neutral Rate***	*31.810*
Less: Transfers	10,000		120,000		0		
Net Expenditure	280,878		321,096		423,000		
Total Tax Levied	69,261		68,776		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,655,691		2,070,185		2,070,185		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	555,291	540,855	526,061
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	555,291	540,855	526,061

*Tax rates are expressed in mills

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

Alfred Kimmi
Official Title: Mayor

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF EVEREST **, HEREBY NOTIFIES THE** BROWN **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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, Kansas.

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

WITNESS my hand and official seal on 7-11e, 2025.

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 18th otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.