State of Kansas
City

2026

CERTIFICATE

To the Clerk of Marshall County, State of Kansas

We, the undersigned, officers of

City of Vermillion

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 T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	103,827	22,652	52.139
Debt Service	10-113	8			
Library	12-1220	8	2,800	1,879	4.325
Special Highway		9	3,000		
Electric		9	131,000		
Water		10	48,000		
Sewer		10	24,592		
Non-Budgeted Funds-A		11			
Totals		xxxxx	313,219	24,531	56.464
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					434,454
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	56.466
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 10-1 2025

County Clerk

Governing Body

CPA Summary

City of Vermillion

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	22,813	8,298	200	598	719	0
Debt Service						
Library	1,718	625	15	45	54	0
TOTAL	24,531	8,923	215	643	773	0

County Treas Motor Vehicle Estimate 8,923
County Treas Recreational Vehicle Estimate 215
County Treas 16/20M Vehicle Estimate 643
County Treas Commercial Vehicle Tax Estimate 773
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.36375
Recreational Vehicle Factor 0.00876
16/20M Vehicle Factor 0.02621
Commercial Vehicle Factor 0.03151
Watercraft Factor 0.00000

City of Vermillion

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Vermillion

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		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water	10/28/2021	10/28/2061	1.38	272,000	250,469	10/28	10/28	3,199	5,486	3,131	5,554
Water	8/2/2022	8/2/2062	1.50	143,000	134,973	8/2	8/2	2,065	2,716	2,025	2,756
Total G.O. Bonds					**385,442**			**5,264**	**8,202**	**5,156**	**8,310**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**385,442**			**5,264**	**8,202**	**5,156**	**8,310**

City of Vermillion

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
Sewer Lift Station	6/9/2021	60	3.00	30,500	1,182	1,182	0
Totals					**1,182**	**1,182**	**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 Vermillion
Marshall 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	$1,718	$1,879
Delinquent Tax	$0	$0
Motor Vehicle Tax	$700	$625
Recreational Vehicle Tax	$8	$15
16/20M Vehicle Tax	$3	$45
TOTAL TAXES	$2,429	$2,564
Difference in Total Taxes:	$135	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$350,519	$434,454
Did Assessed Valuation Decrease?	No	
Levy Rate	4.832	4.325
Difference in Levy Rate:	(0.507)	
Qualify for grant: Not 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

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	59,112	71,164	47,220
Receipts:			
Ad Valorem Tax	21,843	22,813	xxxxxxxxxxxxxxxxx
Delinquent Tax	773		
Motor Vehicle Tax	8,890	9,281	8,298
Recreational Vehicle Tax	244	106	200
16/20M Vehicle Tax	41	42	598
Commercial Vehicle Tax	758	1,041	719
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	140
Deposits, Equipment use, Camping	2,537	2,500	2,500
KGS Franchise	2,580	3,000	2,500
Insurance/BVTC Dividends	12,606	2,000	2,000
Tractor Pull & Other Events	13,396	3,023	0
Trash	15,992	14,000	14,000
Tax & Late Charges	2,341	2,000	2,000
Donations			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	4,050	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**86,051**	**60,806**	**33,955**
Resources Available:	**145,163**	**131,970**	**81,175**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	145,163	131,970	81,175
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Salaries & Wages	12,450	12,000	13,000
Employee Benefits	10,151	9,500	10,500
Contractual	17,046	18,000	20,000
Commodities	506	1,500	1,500
Trash	16,923	16,000	17,000
Equipment	7,688	3,000	3,000
Insurance	8,000	10,000	10,000
Repairs & Fuel	1,235	4,000	4,000
Streets	0	10,000	10,000
Parks	0	500	500
Noxious Weeds	0	250	250
Cash Reserve (2026 column)			14,077
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**73,999**	**84,750**	**103,827**
Unencumbered Cash Balance Dec 31	71,164	47,220	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	83,990	84,750	103,827
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,827
		Tax Required	22,652
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	22,652

CPA Summary

City of Vermillion 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	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

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,214	944	182
Receipts:			
Ad Valorem Tax	1,644	1,718	xxxxxxxxxxxxxxxx
Delinquent Tax	57		
Motor Vehicle Tax	655	700	625
Recreational Vehicle Tax	18	8	15
16/20M Vehicle Tax	3	3	45
Commercial Vehicle Tax	56	79	54
Watercraft Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,433**	**2,508**	**739**
Resources Available:	**3,647**	**3,452**	**921**
Expenditures:			
Contractual	1,459	2,270	1,900
Commodities	335	500	400
Books & Movies	909	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,703**	**3,270**	**2,800**
Unencumbered Cash Balance Dec 31	944	182	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,027	3,270	2,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,800
		Tax Required	1,879
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,879

CPA Summary

City of Vermillion 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	5,869	5,003	4,773
Receipts:			
State of Kansas Gas Tax	2,134	2,770	2,770
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,134**	**2,770**	**2,770**
Resources Available:	**8,003**	**7,773**	**7,543**
Expenditures:			
Street Repair & Maintenance	3,000	3,000	3,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,000**	**3,000**	**3,000**
Unencumbered Cash Balance Dec 31	5,003	4,773	4,543
2024/2025/2026 Budget Authority Amount	3,000	3,000	3,000

Adopted Budget

Electric	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	50,883	51,529	27,529
Receipts:			
Charges to Customers	104,217	104,000	104,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**104,217**	**104,000**	**104,000**
Resources Available:	**155,100**	**155,529**	**131,529**
Expenditures:			
Employee Wages	6,225	7,000	7,500
Employee Benefits	5,075	6,000	6,500
Contractual	91,544	105,000	107,000
Commodities	727	5,000	5,000
Transformer Testing & Repair		5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**103,571**	**128,000**	**131,000**
Unencumbered Cash Balance Dec 31	51,529	27,529	529
2024/2025/2026 Budget Authority Amount	124,000	128,000	131,000

CPA Summary

City of Vermillion 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	21,863	22,060	11,060
Receipts:			
Charges to Customers	38,712	35,000	37,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,712**	**35,000**	**37,000**
Resources Available:	**60,575**	**57,060**	**48,060**
Expenditures:			
Employee Wages	6,225	6,000	7,000
Employee Benefits	5,075	6,000	7,000
Contractual	24,212	30,000	30,000
Commodities	3,003	4,000	4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**38,515**	**46,000**	**48,000**
Unencumbered Cash Balance Dec 31	22,060	11,060	60
2024/2025/2026 Budget Authority Amount	48,250	46,000	48,000

Adopted Budget

Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,554	15,674	5,992
Receipts:			
Charges to Customers	18,610	18,000	18,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,610**	**18,000**	**18,600**
Resources Available:	**37,164**	**33,674**	**24,592**
Expenditures:			
Employee Wages	6,225	6,500	7,000
Employee Benefits	5,075	6,500	7,000
Contractual	3,312	8,000	5,592
Commodities	302	5,500	5,000
Lease Purchase Lift Station	6,576	1,182	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,490**	**27,682**	**24,592**
Unencumbered Cash Balance Dec 31	15,674	5,992	0
2024/2025/2026 Budget Authority Amount	29,000	28,500	24,592

CPA Summary

0

NON-BUDGETED FUNDS (A)

2026

(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:		
Capital Improvement		**USDA Water Project**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	38,667	Cash Balance Jan 1	1	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		38,668
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		St. Kansas Pymnt	176,400							
		St. Kansas Pymnt	87,350							
		St. Kansas Pymnt	2,000							
		St. Kansas Pymnt	1,000							
		St. Kansas Pymnt	22,900							
		St. Kansas Pymnt	11,450							
		St. Kansas Pymnt	11,450							
		St. Kansas Pymnt	30,950							
Total Receipts	0	Total Receipts	343500	Total Receipts	0	Total Receipts	0	Total Receipts	0	343,500
Resources Available:	38,667	Resources Available:	343,501	Resources Available:	0	Resources Available:	0	Resources Available:	0	382,168
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Cks 1055,1056,1057	176,400							
		Cks 1058,1059,1060	89,350							
		Check 1061	1,000							
		Check 1062	22,900							
		Check 1063	11,450							
		Check 1064	11,450							
		Checks 1065,1066	30,950							
Total Expenditures	0	Total Expenditures	343,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	343,500
Cash Balance Dec 31	38,667	Cash Balance Dec 31	1	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**38,668** **
										38,668 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Vermillion
will meet on August 13, 2025 at 6:00 P.M. 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.

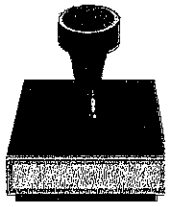
	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	73,999	65.503	84,750	64.161	103,827	22,652	52.140
Debt Service							
Library	2,703	4.939	3,270	4.832	2,800	1,879	4.325
Special Highway	3,000		3,000		3,000		
Electric	103,571		128,000		131,000		
Water	38,515		46,000		48,000		
Sewer	21,490		27,682		24,592		
Non-Budgeted Funds-A	343,500						
Totals	586,778	70.442	292,702	68.993	313,219	24,531	56.465
						*Revenue Neutral Rate***	*56.466*
Less: Transfers	0		0		0		
Net Expenditure	586,778		292,702		313,219		
Total Tax Levied	24,531		24,531		xxxxxxxxxxxxxxxxx		
Assessed Valuation	348,245		350,519		434,454		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	409,715	393,643	385,442
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	13,854	7,611	1,182
Total	423,569	401,254	386,624

*Tax rates are expressed in mills

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

Shane W. Woodside
Official Title: City Clerk



AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, SS:

CONNIE J. MUSIL, being first duly sworn, deposes and says that she is Owner/Publisher of FRANKFORT AREA NEWS, a weekly newspaper printed in the state of Kansas, published in and of general circulation in Marshall County with a paid circulation on a yearly basis and that said newspaper is not a trade, religious or fraternal publication.

FRANKFORT AREA NEWS is published at least 50 times per year and has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice and has been admitted at the post office of Frankfort in said county as second class matter.

The attached notice is a true copy and was published in the regular and entire issue of said newspaper for 1 week(s), the first publication being made on the 31st day of July, 2025, with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Connie J. Musil

(Owner/Publisher Signature)

Printer's Fee $152.-

Subscribed and sworn to before me this

8 day of August, 2025

(Notary Signature)

My commission expires 8/22/27

LYNDSI MORTON
Notary Public - State of Kansas
My Appt. Expires 8/22/27

(Notary Stamp)

Public Notice

(Published in the *Frankfort Area News* on July 31, 2025)

City of Vermillion 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	21,863	22,060	11,060
Receipts:			
Charges to Customers	38,712	35,000	37,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,712**	**35,000**	**37,000**
Resources Available:	**60,575**	**57,060**	**48,060**
Expenditures:			
Employee Wages	6,225	6,000	7,000
Employee Benefits	5,075	6,000	7,000
Contractual	24,212	30,000	30,000
Commodities	3,003	4,000	4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**38,515**	**46,000**	**48,000**
Unencumbered Cash Balance Dec 31	22,060	11,060	60
2024/2025/2026 Budget Authority Amount:	48,250	46,000	48,000

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,554	15,674	5,992
Receipts:			
Charges to Customers	18,610	18,000	18,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,610**	**18,000**	**18,600**
Resources Available:	**37,164**	**33,674**	**24,592**
Expenditures:			
Employee Wages	6,225	6,500	7,000
Employee Benefits	5,075	6,500	7,000
Contractual	3,312	8,000	5,592
Commodities	302	5,500	5,000
Lease Purchase Lift Station	6,576	1,182	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,490**	**27,682**	**24,592**
Unencumbered Cash Balance Dec 31	15,674	5,992	0
2024/2025/2026 Budget Authority Amount:	29,000	28,500	24,592