State of Kansas
City
2026

CERTIFICATE

To the Clerk of Woodson, State of Kansas
We, the undersigned, officers of
City of Yates Center
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	1,591,157	349,676	
Library	12-1220	8	76,522	63,284	
Recreation Commission	12-1927	9	43,667	32,720	
Special Law and Emergency Vehic	12-110b	9	186,486	17,138	
Special Highway		10	341,392		
Special Parks and Recreation		10	24,577		
Economic Development		11	54,925		
Special Recreation Facilities		11	83,651		
Sewer Debt Service		12	2,588		
Waterworks Utility		13	880,491		
Sewer System Utility		14	726,651		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Totals		xxxxxx	4,012,107	462,818	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice		19			
Neighborhood Revitalization		20			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	45.553
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
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Jarred, Gilmore & Phillips, PA
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Attest: _____, 2025

County Clerk

Governing Body

City of Yates Center

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	309,305	39,652	620	1,046	4,032	432
Debt Service						
Library	60,237	7,722	121	204	785	84
Recreation Commission	31,143	3,992	62	105	406	44
Special Law and Emerger	16,313	2,091	33	55	213	23
TOTAL	416,998	53,457	836	1,410	5,436	583

County Treas Motor Vehicle Estimate	53,457				
County Treas Recreational Vehicle Estimate		836			
County Treas 16/20M Vehicle Estimate			1,410		
County Treas Commercial Vehicle Tax Estimate				5,436	
County Treas Watercraft Tax Estimate					583

Motor Vehicle Factor	0.12819				
Recreational Vehicle Factor		0.00200			
16/20M Vehicle Factor			0.00338		
Commercial Vehicle Factor				0.01304	
Watercraft Factor					0.00140

City of Yates Center 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
Sewer Replacment	Sewer System Utility	87,785	0	0	K.S.A 12-631p
General	Special Highway	77,567	150,000	150,000	K.S.A 12-197
General	Economic Development	27,567	33,250	33,250	K.S.A. 12-197
General	Sp Law & Emerg Vehicle	34,458	41,563	41,563	K.S.A. 12-1,117
General	Multi-Year Cap Impr	85,065	65,740	65,740	K.S.A. 12-197
General	Library Reserve	0	12,000	12,000	K.S.A. 12-197
General	Fire Protection Building	18,329	16,625	16,625	K.S.A. 12-197
General	Ball Field Improvements	10,338	12,469	12,469	K.S.A. 12-197
Water Works Utility	Sewer System Utility	48,000	0	0	K.S.A. 12-825d
Water Works Utility	Water Reserve	20,400	20,400	20,400	K.S.A. 12-825d
Water Works Utility	Special Highway	40,000	50,000	65,000	K.S.A. 12-825d
Sewer System Utility	Sewer Debt Service	800	0	0	K.S.A. 12-825d
Sewer System Utility	Special Highway	80,000	50,000	65,000	K.S.A. 12-825d
Sewer System Utility	General	100	0	0	K.S.A. 12-825d
	Totals	530,409	452,047	482,047	
	Adjustments*		0	0	
	Adjusted Totals	530,409	452,047	482,047	

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

City of Yates Center

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Public Water Supply	2/1/2011	8/1/2030	3.82	576,897	165,827	2/1, 8/1	2/1, 8/1	6,097	25,091	5,130	26,058
Revolving Loan											
Total Other					**165,827**			**6,097**	**25,091**	**5,130**	**26,058**
Total Indebtedness					**165,827**			**6,097**	**25,091**	**5,130**	**26,058**

City of Yates Center

2026

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	Payments Due 2025	Payments Due 2026
Sewer Line Replacement	7/18/2018	96	3.50	79,310	21,933	11,562	11,562
Swimming Pool	7/1/2020	204	4.15	615,000	457,250	46,098	46,098
Catepillar Hydraulic Excavator	6/19/2023	72	5.49	79,808	69,622	14,262	14,262
Totals					**548,805**	**71,923**	**71,923**

*****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 Yates Center
Woodson

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	$59,032	$63,284
Delinquent Tax	$1,205	$1,843
Motor Vehicle Tax	$8,747	$7,722
Recreational Vehicle Tax	$166	$121
16/20M Vehicle Tax	$114	$204
TOTAL TAXES	$69,264	$73,174
Difference in Total Taxes:	$3,910	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$8,729,188	$9,155,011
Did Assessed Valuation Decrease?	No	
Levy Rate	6.901	6.912
Difference in Levy Rate:	0.011	
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 from

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	465,282	512,996	341,206
Receipts:			
Ad Valorem Tax	293,143	303,119	xxxxxxxxxxxxxxxxxx
Delinquent Tax	15,813	6,186	10,183
Motor Vehicle Tax	56,152	46,251	39,652
Recreational Vehicle Tax	1,024	876	620
16/20M Vehicle Tax	661	605	1,046
Commercial Vehicle Tax	5,595	4,066	4,032
Watercraft Tax	0	0	432
Gross Earning (Intangible) Tax	0	0	0
Mineral Production Tax	4	3	3
Local Alcoholic Liquor	3,622	3,082	3,759
County Sales Tax	109,306	116,437	116,437
Local Sales Tax	487,914	498,051	498,051
Franchise Tax	73,167	70,829	70,829
Licenses	2,938	611	611
Special Assessments	50	525	0
Federal Grant	4,290	0	0
Swimming Poo	6,197	5,338	5,338
Golf Cart Permit	0	2,100	2,100
Impound Fees	2,610	2,890	2,890
Technology Assistance	6,420	5,005	5,005
Fines	110,257	79,843	79,843
Dividends	11,407	11,360	11,360
Donations	955	20	0
Reimbursed Expense	74,594	17,356	15,000
Operating Transfer from			
Sewer System Utility Fund	100	0	0
In Lieu of Taxes (IRB			
Interest on Idle Funds	46,181	43,719	43,719
Neighborhood Revitalization Rebate	0	0	-450
Miscellaneous	2,192	170	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,314,592**	**1,218,442**	**910,460**
Resources Available:	**1,779,874**	**1,731,438**	**1,251,666**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,779,874	1,731,438	1,251,666
Expenditures:			
General Government	270,432	282,156	389,763
Employee Benefits	135,484	142,380	163,231
Fire Department	79,984	92,921	112,000
Law Enforcemen	395,655	405,466	435,000
Utilityes Services	45,729	45,612	60,000
Swimming Poo	51,675	65,865	71,631
Parks Department	34,595	24,185	27,885
Sub-Total detail page	1,013,554	1,058,585	1,259,510
Operating Transfer to			
Special Highway Fund	77,567	150,000	150,000
Economic Development Fund	27,567	33,250	33,250
Special Law and Emergency Vehicle Func	34,458	41,563	41,563
Multi-Year Capital Improvement Fund	85,065	65,740	65,740
Library Reserve Fund	0	12,000	12,000
Fire Protection Fund	18,329	16,625	16,625
Ball Field Improvements Fund	10,338	12,469	12,469
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,266,878**	**1,390,232**	**1,591,157**
Unencumbered Cash Balance Dec 31	512,996	341,206	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,609,593	1,993,251	1,591,157
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	1,591,157
		Tax Required	339,491
	Delinquent Comp Rate:	3.0%	10,185
		Amount of 2025 Ad Valorem Tax	349,676

City of Yates Center 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Personal Services	118,809	118,246	124,158
Contractual Services	101,199	100,024	130,000
Commodities	26,002	38,886	18,500
Capital Outlay	24,422	25,000	117,105
Total	**270,432**	**282,156**	**389,763**
Employee Benefits			
Workmen's Compensation	27,430	29,394	30,864
Retirement Contributions	57,863	60,347	66,382
FICA Payments	49,554	52,350	57,585
Unemployment Contributions	637	289	8,400
Total	**135,484**	**142,380**	**163,231**
Fire Department			
Personal Services	20,274	22,054	25,000
Contractual Services	17,681	20,867	22,000
Commodities	13,794	50,000	15,000
Capital Outlay	28,235	0	50,000
Total	**79,984**	**92,921**	**112,000**
Law Enforcement			
Personal Services	295,333	303,348	320,000
Contractual Services	72,966	87,278	85,000
Commodities	20,181	14,840	20,000
Capital Outlay	7,175	0	10,000
Total	**395,655**	**405,466**	**435,000**
Utilityes Services			
Contractual Services	45,729	45,612	60,000
Total	**45,729**	**45,612**	**60,000**
Swimming Pool			
Personal Services	28,158	28,220	29,631
Contractual Services	9,130	7,688	15,000
Commodities	14,387	19,759	17,000
Capital Outlay	0	10,198	10,000
Total	**51,675**	**65,865**	**71,631**
Parks Department			
Personal Services	7,844	4,653	4,885
Contractual Services	22,684	17,852	17,500
Commodities	1,779	1,680	2,500
Capital Outlay	2,288	0	3,000
Total	**34,595**	**24,185**	**27,885**
Page Total	**1,013,554**	**1,058,585**	**1,259,510**

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

City of Yates Center 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	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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	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	5,008	5,999	4,416
Receipts:			
Ad Valorem Tax	55,440	59,032	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,254	1,205	1,843
Motor Vehicle Tax	9,926	8,747	7,722
Recreational Vehicle Tax	181	166	121
16/20M Vehicle Tax	116	114	204
Commercial Vehicle Tax	989	769	785
Watercraft Tax	0	0	84
Mineral Tax	1	1	0
Neighborhood Revitalization Rebate	0	0	-94
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**68,907**	**70,034**	**10,665**
Resources Available:	**73,915**	**76,033**	**15,081**
Expenditures:			
Appropriation to Library Board	67,914	71,617	76,522
Personal Service	1	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**67,915**	**71,617**	**76,522**
Unencumbered Cash Balance Dec 31	5,999	4,416	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	71,617	71,617	76,522
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,522
		Tax Required	61,441
	Delinquent Comp Rate:	3.0%	1,843
		Amount of 2025 Ad Valorem Tax	63,284

City of Yates Center 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation Commission**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	3,193
Receipts:			
Ad Valorem Tax	30,954	30,520	xxxxxxxxxxxxxxxxxx
Delinquent Tax	890	623	953
Motor Vehicle Tax	3,801	4,884	3,992
Recreational Vehicle Tax	69	93	62
16/20M Vehicle Tax	45	64	105
Commercial Vehicle Tax	379	429	406
Watercraft Tax	0	0	44
Mineral Tax	0	0	0
State Assessed	0	3,193	3,193
Neighborhood Revitalization Reba	0	0	-48
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,138**	**39,806**	**8,707**
Resources Available:	36,138	39,806	11,900
Expenditures			
Personal Services	17,332	21,310	21,523
Contractual Services	4,871	0	3,911
Golf Course Allocatio	421	2,000	2,000
Appropriation to Commission Boa	13,514	13,303	16,233
Cash Reserve (2026 column	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**36,138**	**36,613**	**43,667**
Unencumbered Cash Balance Dec 31	0	3,193	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	36,613	36,613	43,667
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	43,667
		Tax Required	31,767
	Delinquent Comp Rate	3.0%	953
		Amount of 2025 Ad Valorem Ta	32,720

Adopted Budget **Special Law and Emergency Vehicle**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	188,622	178,224	125,395
Receipts:			
Ad Valorem Tax	13,918	15,987	xxxxxxxxxxxxxxxxxx
Delinquent Tax	529	326	499
Motor Vehicle Tax	2,328	2,196	2,091
Recreational Vehicle Tax	42	42	33
16/20M Vehicle Tax	27	29	55
Commercial Vehicle Tax	232	193	213
Watercraft Tax	0	0	23
Mineral Tax	1	0	0
Insurance Proceeds	51,232	0	0
Operating Transfers from:			
General Func	34,458	41,563	41,563
Neighborhood Revitalization Reba	0	0	-25
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**102,767**	**60,336**	**44,452**
Resources Available:	**291,389**	**238,560**	**169,847**
Expenditures:			
Public Safety			
Capital Outlay	113,165	113,165	186,486
Cash Reserve (2026 column	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**113,165**	**113,165**	**186,486**
Unencumbered Cash Balance Dec 31	178,224	125,395	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	191,596	234,419	186,486
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balanc	186,486
		Tax Required	16,639
	Delinquent Comp Rate:	3.0%	499
		Amount of 2025 Ad Valorem Tax	17,138

City of Yates Center 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	65,791	0	25,522
Receipts:			
State of Kansas Gas Tax	36,161	35,870	35,870
County Transfers Gas	0	0	0
Reimbursed Expense	1,555	0	0
Operating Transfer from			
General Fund	77,567	150,000	150,000
Sewer System Utility Func	80,000	50,000	65,000
Waterworks Utility Func	40,000	50,000	65,000
Miscellaneous	329	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**235,612**	**285,870**	**315,870**
Resources Available:	**301,403**	**285,870**	**341,392**
Expenditures:			
Personal Services	114,064	120,753	126,791
Contractual Services	50,679	56,400	56,400
Commodities	62,943	65,261	67,948
Commodities - Oil	0	0	50,000
Capital Outlay	59,455	17,934	40,253
Debt Service Paymen			
Principal	10,146	0	0
Interest	4,115	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**301,402**	**260,348**	**341,392**
Unencumbered Cash Balance Dec 3	0	25,522	0
2024/2025/2026 Budget Authority Amount:	286,252	318,693	341,392

See Tab A

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan	14,114	17,736	20,818
Receipts:			
Local Alcoholic Liqor Tax	3,622	3,082	3,759
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,622**	**3,082**	**3,759**
Resources Available:	**17,736**	**20,818**	**24,577**
Expenditures:			
Contractual Services	0	0	24,577
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**24,577**
Unencumbered Cash Balance Dec 3	17,736	20,818	0
2024/2025/2026 Budget Authority Amount:	15,072	20,279	24,577

City of Yates Center 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,845	18,425	21,675
Receipts:			
Operating Transfer from:			
General Fund	27,567	33,250	33,250
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,567**	**33,250**	**33,250**
Resources Available:	**66,412**	**51,675**	**54,925**
Expenditures:			
Contractual Services	27,240	10,000	30,000
Capital Outlay	747	0	4,925
Allocation to Chamber	20,000	20,000	20,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**47,987**	**30,000**	**54,925**
Unencumbered Cash Balance Dec 31	18,425	21,675	0
2024/2025/2026 Budget Authority Amount	39,580	60,603	54,925

See Tab A

Adopted Budget **Special Recreation Facilities**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	110,236	56,275	58,310
Receipts:			
State Grant	13,419	0	0
Program Fees	20,918	19,638	19,638
Rental Income	5,720	4,908	4,908
Reimbursed Expense	0	39	0
Donations	1,710	795	795
Miscellaneous	0	200	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**41,767**	**25,580**	**25,341**
Resources Available:	**152,003**	**81,855**	**83,651**
Expenditures:			
Contractual Services	4,250	4,385	5,700
Commodities	11,492	14,060	12,500
Capital Outlay	79,986	5,100	65,451
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**95,728**	**23,545**	**83,651**
Unencumbered Cash Balance Dec 31	56,275	58,310	0
2024/2025/2026 Budget Authority Amount	108,461	144,632	83,651

City of Yates Center 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,788	2,588	2,588
Receipts:			
Operating Transfers from:			
Sewer Utility Fund	800	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**800**	**0**	**0**
Resources Available:	**2,588**	**2,588**	**2,588**
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Cash Reserve (2026 column)	0	0	2,588
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**2,588**
Unencumbered Cash Balance Dec 31	2,588	2,588	0
2024/2025/2026 Budget Authority Amount	1,788	0	2,588

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

City of Yates Center 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waterworks Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56,131	15,409	133,763
Receipts:			
Water Sales	654,184	669,686	689,777
Service Charges	22,699	22,641	22,641
Connection Fees	3,419	2,591	2,591
Other Charges	1,017	1,013	1,013
Crane Sales	451	120	0
Sale of Assets	0	0	0
State Set-off Program	1,757	1,035	1,035
Reimbursed Expense	1,234	0	0
Interest on Idle Funds	20,502	29,671	29,671
Miscellaneous	535	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**705,798**	**726,757**	**746,728**
Resources Available:	**761,929**	**742,166**	**880,491**
Expenditures:			
Personal Services	181,995	180,773	189,812
Contractual Services	150,186	160,203	160,203
Commodities	148,795	147,986	147,986
Capital Outlay	125,956	17,853	265,902
Principal	24,159	25,091	26,058
Interest	7,029	6,097	5,130
Operating Transfers to:			
Sewer System	48,000	0	0
Water Reserve Fund	20,400	20,400	20,400
Special Highway	40,000	50,000	65,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**746,520**	**608,403**	**880,491**
Unencumbered Cash Balance Dec 31	15,409	133,763	0
2024/2025/2026 Budget Authority Amount:	1,000,728	864,972	880,491

City of Yates Center 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer System Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	232,853	278,467	417,611
Receipts:			
Sewer Collectoins	260,331	256,605	264,303
Service Charges	41,195	41,114	41,114
Connection Fees	0	0	0
State Set-Off Program	1,757	1,035	1,035
Residual Transfer from			
Sewer Replacement Fund	87,785	0	0
Sewer Debt Service Fund	0	0	2,588
Operating Transfer from			
Water Works Utility Fund	48,000	0	0
Miscellaneous	35	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**439,103**	**298,754**	**309,040**
Resources Available:	**671,956**	**577,221**	**726,651**
Expenditures:			
Personal Services	0	0	20,000
Contractual Services	84,589	82,570	90,000
Commodities	16,077	15,478	20,000
Capital Outlay	200,361	0	520,089
Principal	10,408	10,783	11,150
Interest	1,154	779	412
Operating Transfer to			
General Fund	100	0	0
Special Highway Fund	80,000	50,000	65,000
Sewer Debt Service Fund	800	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**393,489**	**159,610**	**726,651**
Unencumbered Cash Balance Dec 31	278,467	417,611	0
2024/2025/2026 Budget Authority Amount:	508,596	668,878	726,651

0

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 Fund		**Special Highway Reserve Fu**		**Library Reserve Fund**		**Lincoln Park Memorial**		**Municipal Equipment**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	45,467	Cash Balance Jan 1	143,435	Cash Balance Jan 1	33,000	Cash Balance Jan 1	13,592	Cash Balance Jan 1	188,729	424,223
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		KDOT - Connecting Links	40,218							
Total Receipts	0	Total Receipts	40218	Total Receipts	0	Total Receipts	0	Total Receipts	0	40,218
Resources Available:	45,467	Resources Available:	183,653	Resources Available:	33,000	Resources Available:	13,592	Resources Available:	188,729	464,441
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	3,249	Contractual Services	180,917							
Total Expenditures	3,249	Total Expenditures	180,917	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	184,166
Cash Balance Dec 31	42,218	Cash Balance Dec 31	2,736	Cash Balance Dec 31	33,000	Cash Balance Dec 31	13,592	Cash Balance Dec 31	188,729	**280,275**
										280,275

**Note: These two block figures should agree.

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Multi-Year Capital Improve		**Fire Protection Building**		**Ball Field Improvements**		**Water Reserve**		**Police Department Special A**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	475,481	Cash Balance Dec 31	103,558	Cash Balance Dec 31	31,791	Cash Balance Dec 31	369,297	Cash Balance Dec 31	457	980,584
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Delinquent Tax	3	Operating Transfer from		Operating Transfer from		Interest on Idle Funds	2,060	Interest on Idle Funds	227	
Operating Transfer from		General Fund	18,329	General Fund	10,337	Operating Transfer from				
General Fund	85,065					Water Works Utility Fund	20,400			
Total Receipts	85,068	Total Receipts	18329	Total Receipts	10337	Total Receipts	22460	Total Receipts	227	136,421
Resources Available:	560,549	Resources Available:	121,887	Resources Available:	42,128	Resources Available:	391,757	Resources Available:	684	1,117,005
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,000	Contractual Services	7,166							
Principal	25,504	Commodities	2,367							
Interest	20,594	Capital Outlay	4,700							
Total Expenditures	47,098	Total Expenditures	14,233	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	61,331
Cash Balance Dec 31	513,451	Cash Balance Dec 31	107,654	Cash Balance Dec 31	42,128	Cash Balance Dec 31	391,757	Cash Balance Dec 31	684	**1,055,674**
										1,055,674

** Note: These two block figures should agree.

0

NON-BUDGETED FUNDS (c)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Replacement		**0**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	87,785	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		87,785
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	87,785	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	87,785
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Residual Transfer to										
Sewer System Utility Fund	87,785									
Total Expenditures	87,785	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	87,785
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.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Yates Center
will meet on September 2, 2025 at 7:00 PM at Yates Center City Hall for the purpose of hearing a
answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Ra
Detailed budget information is available at Yates Center City Hall and will be available at this hear

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 buc
Estimated Tax Rate is subject to change depending on the final assessed valuatio

	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	1,266,87	39.365	1,390,23	35.433	1,591,15	349,67	38.195
Debt Service							
Library	67,915	7.445	71,617	6.901	76,52	63,28	6.912
Recreation Commissio	36,138	4.157	36,61	3.568	43,66	32,72	3.574
Special Law and Emergency V	113,165	1.869	113,165	1.869	186,48	17,138	1.872
Special Highway	301,402		260,348		341,39		
Special Parks and Recreatior					24,57		
Economic Developmen	47,987		30,00		54,92		
Special Recreation Facilities	95,728		23,545		83,651		
Sewer Debt Service					2,588		
Waterworks Utility	746,52		608,40		880,49		
Sewer System Utility	393,48		159,61		726,65		
Non-Budgeted Funds-A	184,166						
Non-Budgeted Funds-E	61,331						
Totals	3,314,719	52.836	2,693,533	47.771	4,012,107	462,818	50.553
						*Revenue Neutral Rate***	*45.553*
Less: Transfers	530,40		452,04		482,04		
Net Expenditure	2,784,31		2,241,486		3,530,060		
Total Tax Levied	416,979		416,998		xxxxxxxxxxxxxxxxxx		
Assessed Valuatior	7,891,93		8,729,18		9,155,01		

Outstanding Indebtedness January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	296,869	189,986	165,827
Lease Purchase Principal	571,727	594,907	548,80
Total	868,596	784,893	714,632

*Tax rates are expressed in mills

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

Janet Thompson
Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Yates Center
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988

SUPPORTING COUNTIES
Woodson

Revenue Neutral Rate*	45.553	Proposed Tax Rate	50.553

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

City of Yates Center 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	303,856	33.190	450
Debt Service	0		0
Library	63,283	6.912	94
Recreation Commissio	32,721	3.574	48
Special Law and Emer	17,138	1.872	25
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	416,998	45.549	617

2025 July 1 Valuation: 9,155,011

Valuation Factor: 9,155.011

Neighborhood Revitalization Subj to Rebate: 13,564

Neighborhood Revitalization factor: 13.564

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Jarred Gilmore Phillips

August 4, 2025

Honorable Mayor and City Council
City of Yates Center
117 E. Rutledge
Yates Center, Kansas 66783

We are pleased to confirm our understanding of the services we are to provide the City of Yates Center, Kansas for the year ended December 31, 2025.

Audit Scope and Objectives
We will audit the financial statement of the City of Yates Center as of and for the year ended December 31, 2025. It is agreed that the basis of presentation of the financial statement will demonstrate compliance with the regulatory basis of accounting. It is further agreed that the City shall pass, by resolution, a waiver of the requirements of the law relating to the preparation of the financial statement and financial reports that conform to generally accepted accounting principles as provided by K.S.A. 75-1120a (c).

We have also been engaged to report on supplementary information that accompanies the City of Yates Center's financial statement. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statement as a whole in a report combined with our auditor's report on the financial statement:

1) Summary of Expenditures – Actual and Budget – Regulatory Basis (Budget Funds only)
2) Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis
3) Summary of Receipts and Disbursements- Agency Funds- Regulatory Basis

The objectives of our audit are to obtain reasonable assurance as to whether the financial statement as a whole is free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statement is fairly presented, in all material respects, in conformity with the regulatory basis of accounting; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statement as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statement.

Auditor's Responsibilities for the Audit of the Financial Statement
We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statement, including the disclosures, and determine whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statement. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statement does not relieve you of your responsibilities.

Audit Procedures—Internal Control
We will obtain an understanding of the City and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statement, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

1) Management override of controls
2) Improper revenue recognition

Audit Procedures—Compliance
As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we will perform tests of the City of Yates Center's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Responsibilities of Management for the Financial Statement
Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of a financial statement that is free from a material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statement in conformity with the regulatory basis of accounting with the oversight of those charged with governance.

Management is responsible for making drafts of financial statement, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statement and related matters.

Your responsibilities include adjusting the financial statement to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statement. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the City complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the regulatory basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statement with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the regulatory basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Other Services
We will also assist in preparing the financial statement of the City of Yates Center in conformity with the regulatory basis of accounting based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other
We understand that your employees will prepare all cash, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Jarred, Gilmore & Phillips, PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Kansas or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Jarred, Gilmore & Phillips, PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Kansas or its designee. The State of Kansas or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Neil L. Phillips, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

To ensure that Jarred, Gilmore & Phillips, PA's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

It is our understanding that your intent in engaging us is that the financial statement we render to you under this agreement will be made available to the State of Kansas Division of Accounts and Reports. Moreover, as of the time of this engagement, we have not been notified, in writing or otherwise, that the professional accounting services rendered under this agreement will be made available to any other person, firm, or corporation for any purpose not specified hereinabove. Consequently, no other person, firm, or corporation is entitled to rely upon these professional

services for any purpose without our express, written agreement. This engagement letter embodies the entire agreement and understanding between the parties hereto and there are no promises, warranties, covenants or conditions made by any of the parties except as herein expressly contained. The terms and conditions of this engagement shall be governed and construed in writing signed by all the parties. It is agreed that venue and jurisdiction involving any matters arising out of this engagement letter is in the State of Kansas.

Disputes arising under this agreement (including the scope, nature, and quality of services to be performed by us, our fees, and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties, shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceeding shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We will perform the audit services for an amount not to exceed $7,700.00, which includes travel and out-of-pocket costs. The City may be subject to a Single Audit in 2025 if Federal expenditures exceed $1,000,000.00. If so, additional audit procedures will be required by the Single Audit Act. Our estimated fee for these additional services will be $2,900.00, and a new engagement letter must be obtained.

These fees are based upon anticipated cooperation from your personnel, and the assumption that unexpected circumstances will not be encountered during the audit. The following are examples of circumstances which could result in an increase in fees:

- accounting records that are not reconciled to detailed records and therefore, not ready to be audited,
- a significant change in the amount or type of accounting records maintained,
- change in personnel with a corresponding change in level and quality of work performed,
- additional significant state and/or federal grants not identified previously,
- issuance of long-term debt not identified previously for the purposes of new financing or refunding of previously issued long-term debt, or
- new GASB pronouncements that require additional compliance work.
- a greater than expected risk of material misstatement due to fraud.
- additional grant funding that requires additional compliance testing.

We would like to point out that we expect the proposal fee to be a maximum charge. As can be seen above, the additional charges would only be necessary due to unusual circumstances not foreseen when the audit proposal was prepared. If significant additional time is necessary, we would discuss it with you and arrive at a new fee estimate.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Reporting
We will issue a written report upon completion of our audit of the City of Yates Center's financial statement. Our report will be addressed to the Honorable Mayor and City Council of the City of Yates Center. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We appreciate the opportunity to be of service to the City of Yates Center and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the ***City of Yates Center, Kansas***.

Signature _____

Title Mayor

Laura, Wichita, KS 67211, 316-263-3146, or the Attorney General's Office, Topeka, KS, 1-800-432-2310.

IN CASE of an error in your classified advertisement, this newspaper must be notified before the next time the ad runs. We will not be responsible thereafter. Please call (620) 625-2181. Deadline to place a classified ad or make a cor-

MACHINE SHOP

Light machining, misc. repairs, automation
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Bransom Tech Service

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620-312-5008

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Woodson County
will meet on September 16, 2025 at 10:15 AM at 114 N Main, Yates Center, Kansas 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 and Revenue Neutral Rate.
Detailed budget information is available at Woodson County Clerk's Office 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 Year 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	1,720,026	31.519	2,081,196	23.058	2,294,185	1,301,526	25.435
Debt Service							
Road & Bridge	2,101,038	25.157	2,327,707	33.889	2,273,500	1,619,401	31.647
Ambulance	437,797	6.142	457,212	5.652	747,500	611,330	11.947
Appraiser's Cost	175,336	3.739	237,553	4.107	335,553	183,696	3.590
Conservation District	25,500	0.512	27,500	0.485	29,500	26,871	0.525
Direct Election	70,132	1.785	83,820	1.137	94,203	62,758	1.226
Economic Development	47,867	0.666	49,000	0.716	49,000	40,509	0.792
Employee Benefits	1,055,582	15.061	1,094,000	15.727	1,157,000	1,058,256	20.681
Fair	3,000	0.059	5,500	0.104	6,100	5,234	0.102
Fair Building	12,000	0.242	12,500	0.240	13,700	11,868	0.232
4-H Building Maintenance	24,984	0.408	41,000	0.389	41,000	23,551	0.460
Health	36,000	0.617	36,500	0.697	39,030	34,703	0.678
Historical Society	10,000	0.199	10,000	0.191	14,000	11,879	0.232
Mental Health	39,580	0.782	41,180	0.727	35,000	30,248	0.591
Intellectual Disability	23,000	0.454	10,000	0.415	25,000	8,835	0.173
Noxious Weed	89,728	1.775	114,015	1.537	117,700	113,629	2.221
Service Program for the Eld	60,678	1.118	75,152	1.156	72,864	56,217	1.099
Special Bridge	139,446	6.866	425,000	6.495	1,525,000	104,030	2.033
Special Liability	34,010	0.274	45,000	0.591	45,000	30,289	0.592
Planning Board					1,290		
Special Alcohol Program			5,000		17,393		
Special Parks and Recreatio			2,000		17,302		
Tourism and Convention Pr	10,100		10,000		18,705		
Special Noxious Weed	2,270		5,000		61,094		
Emergency Telephone Servi	65,101		65,263		211,940		
Solid Waste	360,425		481,153		591,482		
Non-Budgeted Funds-A	593,406						
Non-Budgeted Funds-B	181,623						
Non-Budgeted Funds-C	32,608						
Non-Budgeted Funds-D	7,758						
Non-Budgeted Funds-E	535,205						
Non-Budgeted Funds-F	402,387						
Totals	7,358,995	97.376	7,742,251	97.303	9,734,891	5,334,829	104.256
						Revenue Neutral Rate **	94.776
Less: Transfers	460,034		10,000		0		
Net Expenditure	6,898,961		7,732,251		9,734,891		
Total Tax Levied	4,449,099		4,849,304		xxxxxxxxxxxxxxxxx		
Assessed Valuation	48,377,426		49,837,409		51,171,310		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	63,928	31,964	751,289
Total	63,928	31,964	751,289

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

Amanda DeWitt
County Clerk

YATES CENTER 1875-2025

150 years

Sesquicentennial
Labor Day Weekend

#33 As this will be the last of the One-Liners that have been published in preparation for the Yates Center Sesquicentennial this weekend, I wanted to know what big news was happening 150 years ago! The big news was about grasshoppers; the story was published in the Woodson County Post on August 26, 1874. It read: The grasshoppers are here in quantities to suit almost everyone. They made their debut last Saturday afternoon, and if their object was to create a sensation, their first appearance was a success. We trust that the grasshoppers will soon eat everything up and leave in time to sow wheat. September 2, 1874, The grasshoppers are taking everything green in the county. September 14, 1874, Rose. KS: Plenty of rain. The grasshoppers are nearly all gone. Eminence and Perry townships are to lose a lot of their citizens. Moving back East and North. The cause chinch bugs and grasshoppers. 1874 was the second year in a row with failed crops in Woodson County. The culprits in 1873 were chinch bugs and drought, while crop failures in 1874 were because of grasshoppers!