CERTIFICATI 2026

To the Clerk of Coffey County, State of Kansas
We, the undersigned, officers of
City of Waverly
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 Amounts(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, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	539,914	170,070	40.098
Debt Service	10-113				
Library	12-1220				
Special Highway			43,000		
Economic Development			288,500		
Park and Recreation			48,000		
Sewer Enterprise			59,000		
Solid Waste			70,000		
Water			203,190		
Infrastructure			888,500		
Non-Budgeted Funds-A					
Totals		xxxxxx	2,140,104	170,070	40.098
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					4,241,380
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 35.752

Assisted by:
Varney & Associates, CPAs, LLC

Address:
1501 Poyntz Avenue
Manhattan, KS 66502
Email:
aswartz@varney.com

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Waverly

will meet on September 10, 2025 at 6:30 PM 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 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	402,419	44.451	465,133	39.432	539,914	170,070	40.120
Debt Service							
Library							
Special Highway	853		43,000		43,000		
Economic Development	6,362		22,000		288,500		
Park and Recreation	37,647		45,000		48,000		
Sewer Enterprise	50,075		63,000		59,000		
Solid Waste	56,802		75,000		70,000		
Water	176,496		193,550		203,190		
Infrastructure			8,500		888,500		
Non-Budgeted Funds-A	82,772						
Totals	813,426	44.451	915,183	39.432	2,140,104	170,070	40.120
						*Revenue Neutral Rate***	*35.752*
Less: Transfers	49,000		40,000		0		
Net Expenditure	764,426		875,183		2,140,104		
Total Tax Levied	138,248		151,550		x		
Assessed Valuation	3,110,164		3,843,361		4,239,075		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	429,718	421,861	413,879
Revenue Bonds	304,000	297,000	290,000
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	733,718	718,861	703,879

*Tax rates are expressed in mills

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

Pattie Pfeifauf

City Official Title: City Clerk

State of Kansas
City

City of Waverly

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	Equipment Reserve	19,000	19,000		KSA 12-1,117
Water	Equipment Reserve	5,000	-		KSA 12-1,117
General	Capital Improvement	21,000	21,000		KSA 12-1, 118
Sewer	Water	4,000	-		KSA 12-1,117
	Totals	49,000	40,000	0	
	Adjustments				
	Adjusted Totals	49,000	40,000	0	

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

State of Kansas
City

City of Waverly

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:											
Series 2020 GO Bonds	5/20/2020	5/20/2060	1.88	445,000	413,879	5/20	5/20	7,760	8,154	7,607	8,307
Total G.O. Bonds					**413,879**			**7,760**	**8,154**	**7,607**	**8,307**
Revenue Bonds:											
Series 2006 Rev Bonds	1/13/2006	1/26/2046	4.50	372,000	290,000	4/20	4/20	13,050	8,000	12,690	8,000
Total Revenue Bonds					**290,000**			**13,050**	**8,000**	**12,690**	**8,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**703,879**			**20,810**	**16,154**	**20,297**	**16,307**

City of Waverly 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	372,146	310,966	184,158
Receipts:			
Ad Valorem Tax	154,257	151,550	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		16,311	15,760
Recreational Vehicle Tax		927	746
16/20M Vehicle Tax		183	109
Commercial Vehicle Tax		1,496	1,220
Watercraft Tax		158	151
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
State Assessed Utilities			
Local Sales Tax	70,072	70,000	70,000
Franchise Tax	38,382	45,000	45,000
Licenses	1,654	1,500	1,500
Grant Receipts	0		
Rent	6,750	1,200	1,200
In Lieu of Taxes (IRB)			
Interest on Idle Funds	61,586	50,000	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous	8,538		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**341,239**	**338,325**	**185,686**
Resources Available:	**713,385**	**649,291**	**369,844**

City of Waverly

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	713,385	649,291	369,844
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
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
Subtotal detail (Should agree with detail)	0	0	0
Personnel Services	103,355	126,000	135,000
Insurance	76,963	70,000	70,000
Contractual	3,000	5,000	50,000
Commodities	117,384	65,000	65,000
Law Enforcement	4,980	10,000	10,000
Street Lighting	20,701	25,000	25,000
Professional Fees	27,336	15,000	20,000
Public Parks and Bldg Expense	8,700	30,000	30,000
Capital Outlay	0	45,000	50,000
Transfer to Equipment Reserve	19,000	19,000	19,000
Debt Service - Principal - Rev Bond	0	8,154	8,307
Debt Service - Interest - Rev Bond	0	7,760	7,607
Transfer to Capital Improvement	21,000	19,219	20,000
Transfer to Water	0	20,000	20,000
			10,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**402,419**	**465,133**	**539,914**
Unencumbered Cash Balance Dec 31	310,966	184,158	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	480,365	560,133	539,914
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	539,914
		Tax Required	170,070
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	170,070

CPA Summary

City of Waverly 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	49,551	63,957	35,757
Receipts:			
State of Kansas Gas Tax	15,259	14,800	14,800
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,259**	**14,800**	**14,800**
Resources Available:	**64,810**	**78,757**	**50,557**
Expenditures:			
Personnel Services	853	10,000	10,000
Commodities	0	10,000	10,000
Capital Outlay	0	23,000	23,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**853**	**43,000**	**43,000**
Unencumbered Cash Balance Dec 31	63,957	35,757	7,557
2024/2025/2026 Budget Authority Amount:	43,000	43,000	43,000

Adopted Budget

Economic Development	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	246,407	267,645	274,145
Receipts:			
Rent	27,600	28,500	10,000
Misc			500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,600**	**28,500**	**510,000**
Resources Available:	**274,007**	**296,145**	**784,145**
Expenditures:			
Personnel Services	4,573	20,000	10,000
Commodities	1,789	2,000	5,000
Capital Outlay			80,000
Other			135,000
Econ Dev Projects			58,500
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,362**	**22,000**	**288,500**
Unencumbered Cash Balance Dec 31	267,645	274,145	495,645
2024/2025/2026 Budget Authority Amount:	299,500	299,500	288,500

CPA Summary

City of Waverly 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Park and Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,351	13,296	8,296
Receipts:			
Grant Receipts	22,973	20,000	20,000
Charges to Customers	19,619	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,592**	**40,000**	**40,000**
Resources Available:	**50,943**	**53,296**	**48,296**
Expenditures:			
Salaries and Wages	19,384	20,000	25,000
Contractual	605	9,000	7,000
Commodities	17,557	15,000	15,000
Capital Outlay	101	1,000	1,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,647**	**45,000**	**48,000**
Unencumbered Cash Balance Dec 31	13,296	8,296	296
2024/2025/2026 Budget Authority Amount:	45,000	45,000	48,000

Adopted Budget

Sewer Enterprise	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	270	4,428	428
Receipts:			
Sewer Charges	53,897	58,000	58,000
Rent	0	1,000	1,000
Interest on Idle Funds			
Miscellaneous	336		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,233**	**59,000**	**59,000**
Resources Available:	**54,503**	**63,428**	**59,428**
Expenditures:			
Salaries and Wages	36,609	40,000	45,000
Employee Benefits	1,293	5,000	5,000
Contractual	8,173	2,500	2,500
Commodities	0	11,500	4,000
Capital Outlay	0	4,000	2,500
Transfers	4,000		
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**50,075**	**63,000**	**59,000**
Unencumbered Cash Balance Dec 31	4,428	428	428
2024/2025/2026 Budget Authority Amount:	66,500	69,500	59,000

CPA Summary

City of Waverly 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	33,378	40,365	25,365
Receipts:			
Charges to Customers	63,789	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,789**	**60,000**	**60,000**
Resources Available:	**97,167**	**100,365**	**85,365**
Expenditures:			
Contractual	56,802	60,000	60,000
Commodities	0	5,000	5,000
Transfers	0	10,000	5,000
Personnel Services	0		
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**56,802**	**75,000**	**70,000**
Unencumbered Cash Balance Dec 31	40,365	25,365	15,365
2024/2025/2026 Budget Authority Amount:	65,000	75,000	70,000

Adopted Budget

Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,266	4,612	13,862
Receipts:			
Water Charges	175,842	182,800	185,000
Transfer from General	0	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**175,842**	**202,800**	**205,000**
Resources Available:	**181,108**	**207,412**	**218,862**
Expenditures:			
Personnel Services	51,989	40,000	47,500
Contractual	0	7,500	7,500
Commodities	11,893	20,000	20,000
Water Deposit Refunds	1,700	5,000	2,500
Water Purchases	90,000	100,000	105,000
Water Project - Principal	7,982	8,000	8,000
Water Project - Interest	7,932	13,050	12,690
Transfers Out	5,000		
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**176,496**	**193,550**	**203,190**
Unencumbered Cash Balance Dec 31	4,612	13,862	15,672
2024/2025/2026 Budget Authority Amount:	195,414	193,550	203,190

CPA Summary

City of Waverly 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infrastructure**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,077,752	1,205,188	1,336,688
Receipts:			
Cash Receipts	127,436	140,000	140,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**127,436**	**140,000**	**140,000**
Resources Available:	**1,205,188**	**1,345,188**	**1,476,688**
Expenditures:			
Salaries & Wages	0	8,500	8,500
Professional Fees	0		50,000
Capital Outlay	0		800,000
Commodities	0		30,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**8,500**	**888,500**
Unencumbered Cash Balance Dec 31	1,205,188	1,336,688	588,188
2024/2025/2026 Budget Authority Amount:	888,500	888,500	888,500

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 Forward (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

City of Waverly

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Water Reserve		(2) Fund Name: Capital Improvement		(3) Fund Name: Equipment Reserve		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	100,204	Unencumbered Cash Balance Jan 1	319,338	Unencumbered Cash Balance Jan 1	141,784	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 561,326
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Water Sales	6,510	Transfers	21,000	Transfers	28,000					
				Other	7,777					
Total Receipts	6,510	Total Receipts	21,000	Total Receipts	35,777	Total Receipts	0	Total Receipts	0	63,287
Resources Available:	106,714	Resources Available:	340,338	Resources Available:	177,561	Resources Available:	0	Resources Available:	0	624,613
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities		Commodities	82,772					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	82,772	Total Expenditures	0	Total Expenditures	0	82,772
Cash Balance Dec 31	106,714	Cash Balance Dec 31	340,338	Cash Balance Dec 31	94,789	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**541,841** **
										541,841 **

**Note: These two block figures should agree.

CPA Summary

Resolution No. 2025-005

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

WHEREAS, the Revenue Neutral Rate for the City of Waverly was calculated as 35.752 mills by the Coffey County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Waverly, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF WAVERLY:

The City of Waverly shall levy a property tax rate exceeding the Revenue Neutral Rate of 40.120 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 10th day of September, 2025 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

CITY OF WAVERLY
CITY SEAL
COFFEY COUNTY KANSAS

Roll Call Vote

A Roll Call Vote of the City of Waverly Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 10, 2025

Resolution No. 2025-005

Governing Body Member	Yes	No	No Vote
Tammy White	✓		
Kevin McMillen	✓		
Nicole Rasmussen	✓		
Tanner Sipe	✓		
TOTAL	4		

Certified: Patricia Neufauf
City Clerk

CITY OF WAVERLY
CITY SEAL
COFFEY COUNTY KANSAS

Roll Call Vote

A Roll Call Vote of the City of Waverly Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 10, 2025

Resolution No. 2025-005

Governing Body Member	Yes	No	No Vote
Tammy White	✓		
Kevin McMillen	✓		
Nicole Rasmussen	✓		
Tanner Sipe	✓		
TOTAL	4		

Certified: _____

Mayor

CITY OF WAVERLY CITY SEAL COFFEY COUNTY KANSAS

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF WAVERLY, HEREBY NOTIFIES THE COFFEY COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 40.120. The date of our hearing is September 10, 2025 at 6:30 PM and will be held at Waverly City Hall address in 210 Pearson Ave., Waverly, 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, 20___.

WITNESS my hand and official seal on July 17, 2025.

(Seal)

CITY OF WAVERLY
CITY SEAL
COFFEY COUNTY KANSAS

Pattie Pfeifauf
Clerk or Officer of Governing Body

RECEIVED
JUL 16 2025
COUNTY CLERK

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF WAVERLY, HEREBY NOTIFIES THE COFFEY COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 40.120. The date of our hearing is September 10, 2025 at 6:30 PM and will be held at Waverly City Hall address in 210 Pearson Ave., Waverly, 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, 20___.

WITNESS my hand and official seal on July 17, 2025.

(Seal)



Pattie Pfeifauf

Clerk or Officer of Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Waverly

will meet on September 10, 2025 at 6:30 PM 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 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	402,619	44.451	465,133	39.432	539,914	170,070	40.120
Debt Service							
Library							
Special Highway	853		43,000		43,000		
Economic Development	6,362		22,000		268,500		
Park and Recreation	37,647		45,000		48,000		
Sewer Enterprise	50,075		63,000		59,000		
Solid Waste	56,802		75,000		70,000		
Water	176,695		193,550		203,190		
Infrastructure			8,500		868,500		
Non-Budgeted Funds-A	82,772						
Totals	813,426	44,451	915,183	39.432	2,149,104	170,070	40.120
					*Revenue Neutral Rate***		35.752
Less: Transfers	49,000		40,000		0		
Net Expenditure	764,426		875,183		2,149,104		
Total Tax Levied	138,248		151,550		x		
Assessed Valuation	3,110,164		3,843,361		4,239,075		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	429,718		421,861		413,879		
Revenue Bonds	304,000		297,000		290,000		
Other	0		0		0		
Less: Purchase Principal	0		0		0		
Total	733,718		718,861		703,879		

*Tax rates are expressed in mills

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

Estimated Value Of One Mill For 2026

The estimated value of one mill would be: $4,239.08

What The Mill Rate Has Same As For 2025?

2025 Mill Rate Was: 39.432

2026 Tax Levy Fund Expenditures Must Be: $0

Reduced By: $167,155

Impact On Keeping The Same Mill Rate As For 2025

2026 Ad Valorem Tax Revenue: $170,070

2025 Ad Valorem Tax Revenue: $167,155

Ad Valorem Tax Revenue: $2,915

What Mill Rate Would Be Desired?

Current 2026 Estimated Mill Rate: 40.120

Desired 2026 Mill Rate: [redacted]

2026 Ad Valorem Tax: $338,152

2026 Tax Levy Fund Exp. Changed By: $171,915

Is rate hearing/resolution required to exceed Revenue Neutral Rate? [redacted]

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

Pamela Pfeifhof

City Official Title: City Clerk

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on construction projects in Southeast Kansas, visit ksdot.gov/projects/southeast-kansas-projects.

"K.C.,M.&O.R.R.," "Port Stilwell" and "Stilwell's Perfecto."

➤ The creamery company in Lebo was organized Saturday with a capital stock of $4,500. ($4,500 in 1900 is equivalent to about $172,213 today.)

150 years ago (1875)

➤ Cornstalks 17 feet; 3 ears each and a gourd full of shelled corn to each tassel in Coffey County.

➤ Chicken Cholera has thinned out chickens, and thrifty housewives are hard pushed to furnish the regular camp meeting diet.

➤ Prairie chickens are now liable to be shot; and, as a consequence, several women in town are liable to have their own wood to saw and split.

160 years ago (1865)

➤ The old ferry-boat at this place has been raised, and is being put in running order.

➤ Wright Peck has been doing a job of tin-roofing for us, and it is as well done as any work of the kind we have ever seen. In this country of driving rain and snow, we recommend by all means this kind of roof to those building new houses. The cost is but little more than a shingle roof, while the value is three times as much.

7-5-25 Ramadhani Zaburi, speeding.
7-5-25 Cayla Marie Gressett, speeding.
7-5-25 Augustus James Dipaolo, speeding.
7-6-25 Emma N. Helkenberg, speeding.
7-6-25 Logan W. Simmons, speeding.
7-6-25 Zachary B. Mason, speeding.
7-6-25 Megan L. Mason, speeding.
7-6-25 Cory L. Ayers, speeding.
7-6-25 Nathan Roger Evans, speeding.
7-6-25 Isaac Andrew Willing.
7-8-25 Tyler Joseph Routon, speeding.
7-8-25 Zachary R. Harred, speeding.
7-8-25 Daniel H. Fletcher, failure to wear seat belt.
7-8-25 Michael H. Galetti Jr., speeding.
7-8-25 Kurt William Kraft, speeding.
7-8-25 Maxson T. Nehrbass, speeding.
7-9-25 Kristen D. Ditchkus, speeding.
7-9-25 Alfonso Barragan Jr., speeding.
7-9-25 Mark E. Garber, speeding.
7-12-25 Jeffrey Wade Evans, speeding.
7-12-25 Matthew Alan Shaffer, speeding.
7-12-25 Darius Amaray Tow, speeding.
7-13-25 Matthew Alan McArthur, speeding.
7-13-25 Richard Jefferson Kenney V, unlawful vehicle registration, defective tail lamp on motor vehicle.
7-13-25 Sean Patrick Hancock, improper driving on laned roadway.
7-13-25 Christopher Louis Hubbard, speeding.

KDOT seeking comments on draft 2026 STIP

TOPEKA — The Kansas Department of Transportation (KDOT) requests comments on the draft Federal Fiscal Year (FFY) 2026-2029 Statewide Transportation Improvement Program (STIP) document.

The STIP is a project specific publication that lists all KDOT administered projects, regardless of funding source, and includes projects for counties and cities as well as projects on the State Highway System. The draft STIP document is available for review online at ksdot.gov/about/publications-and-reports/state-transportation-improvement-program-stip. Select the draft FFY 2026-2029 STIP link at the top of the page.

The approval of the STIP requires a public comment period of 30 days, which concludes on Sept. 5. To make comments on the STIP, contact Lisa Roth at 785-296-0892 with KDOT's Division of Program and Project Management.

Public Notices

(Published in *The Coffey County Republican* on Thursday, August 21, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2026

The governing body of
City of Waverly
will meet on September 10, 2025 at 6:30 PM 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 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	402,419	44.451	465,133	39.432	539,914	170,070	40.120
Debt Service							
Library							
Special Highway	853		43,000		43,000		
Economic Development	6,362		22,000		288,500		
Park and Recreation	37,647		45,000		48,000		
Sewer Enterprise	50,075		63,000		59,000		
Solid Waste	56,802		75,000		70,000		
Water	176,496		193,550		203,190		
Infrastructure			8,500		888,500		
Non-Budgeted Funds-A	82,772						
Totals	813,426	44.451	915,183	39.432	2,140,104	170,070	40.120
						Revenue Neutral Rate**	35.752
Less: Transfers	49,000		40,000		0		
Net Expenditure	764,426		875,183		2,140,104		
Total Tax Levied	138,248		151,550		x		
Assessed Valuation	3,110,164		3,843,361		4,239,075		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	429,718	421,861	413,879
Revenue Bonds	304,000	297,000	290,000
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	733,718	718,861	703,879

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

Pattie Pfeifauf
City Official Title: City Clerk

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urris, 44, -15) – Aror violate n act, first ı lieu of a ɔond.

Carver, 43, – Arrested te offender first conɔn a $5,000

ay Hadley, 24, Independence (Aug. 13-14) – Arrested by CCSO for failure to appear. Released on a $2,500 cash/surety bond.

Chase Leon Porter, 28, Ottawa (Aug. 13-15) – Arrested by CCSO for driving under the influence, first conviction. Held with no bond.

Alfonso Perez Colmenares, 54, Kansas City, Mo. (Aug. 13) – Arrested by CCSO for driving while license cancelled, suspended or revoked, speeding, transporting an open container. Released on $500 cash bond.

Casidi Marie Slifer, 21, Topeka (Aug. 14) – Arrested by CCSO for an outstanding warrant. Released on a $1,000 cash/surety warrant.

City of Waverly

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	151,550	15,760	746	109	1,220	151
Debt Service						
Library						
TOTAL	151,550	15,760	746	109	1,220	151

County Treas Motor Vehicle Estimate	15,760
County Treas Recreational Vehicle Estimate	746
County Treas 16/20M Vehicle Estimate	109
County Treas Commercial Vehicle Tax Estimate	1,220
County Treas Watercraft Tax Estimate	151

Motor Vehicle Factor	0.10399
Recreational Vehicle Factor	0.00492
16/20M Vehicle Factor	0.00072
Commercial Vehicle Factor	0.00805
Watercraft Factor	0.00100

City of Waverly

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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