State of Kansas
City

2026

CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
City of Athol
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	61,175	18,475	34.419
Library	12-1220	8	14,000	7,826	14.560
Noxious Weed		9	1,800	1,538	2.865
Special Highway		10	4,425		
		10			
Totals		xxxxxx	81,400	27,839	51.864
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					536761
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	51.864
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Barbara J Fee
Allen L Daniels
Tim Rhoades
Cade Ritzke

Date Attested: _____ 2025

County Clerk

Governing Body

City of Athol

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,096	777	66	0	45	6
Debt Service						
Library	7,929	340	29	0	20	3
Noxious Weed	1,814	78	7	0	4	1
TOTAL	27,839	1,195	102	0	69	10

County Treas Motor Vehicle Estimate 1,195

County Treas Recreational Vehicle Estimate 102

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 69

County Treas Watercraft Tax Estimate 10

Motor Vehicle Factor 0.04293

Recreational Vehicle Factor 0.00366

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00248

Watercraft Factor 0.00036

City of Athol 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 Fund	Library Fund		2,000	2,000	per Council
	Totals	0	2,000	2,000	
	Adjustments*				
	Adjusted Totals	0	2,000	2,000	

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

City of Athol

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Athol

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Lease-FNB	8/8/2022	60	3.75	9,258	5,719	2,053	2,053
				Totals	**5,719**	**2,053**	**2,053**

***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 Athol
Smith County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$7,929	$7,826
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$340
Recreational Vehicle Tax	$0	$29
16/20M Vehicle Tax	$0	$0
	$0	$0
TOTAL TAXES	$7,929	$8,195
Difference in Total Taxes:	$266	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$548,849	$536,761
Did Assessed Valuation Decrease?	Yes	
Levy Rate	3.305	14.580
Difference in Levy Rate:	11.275	
Qualify for grant: Qualify		

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

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

City of Athol 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	27,738	48,826	41,792
Receipts:			
Ad Valorem Tax	27,121	18,096	xxxxxxxxxxxxxxxxx
Delinquent Tax	67		
Motor Vehicle Tax	1,102	962	777
Recreational Vehicle Tax	109	109	66
16/20M Vehicle Tax			0
Commercial Vehicle Tax	74	70	45
Watercraft Tax		17	6
Gross Earning (Intangible) Tax		15	14
Donations	775		
Local Sales Tax			
Dividend	355		
Grants	3,000		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**32,603**	**19,269**	**908**
Resources Available:	**60,341**	**68,095**	**42,700**
Expenditures:			
General Operations	3,592	5,000	10,000
Salaries & Wages	4,775	6,000	8,500
Contractual	1,095	1,250	5,000
Lease Payments	2,053	2,053	2,053
Capital Outlay		10,000	18,622
Transfer to Library		2,000	2,000
Cash Reserve (2026 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,515**	**26,303**	**61,175**
Unencumbered Cash Balance Dec 31	48,826	41,792	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	41,464	43,570	61,175
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	61,175
		Tax Required	18,475
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**18,475**

CPA Summary

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,409	1,853	3,782
Receipts:			
Ad Valorem Tax		7,929	xxxxxxxxxxxxxxxx
Delinquent Tax	1		
Motor Vehicle Tax			340
Recreational Vehicle Tax			29
16/20M Vehicle Tax			0
Commercial Vehicle Tax			20
Watercraft Tax			3
Transfer from General		2,000	2,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1**	**9,929**	**2,392**
Resources Available:	**7,410**	**11,782**	**6,174**
Expenditures:			
Allocations to Library	5,557	8,000	14,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,557**	**8,000**	**14,000**
Unencumbered Cash Balance Dec 31	1,853	3,782	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	11,474	8,000	14,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,000
		Tax Required	7,826
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,826

CPA Summary

City of Athol

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,712	58	172
Receipts:			
Ad Valorem Tax		1,814	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			78
Recreational Vehicle Tax			7
16/20M Vehicle Tax			0
Commercial Vehicle Tax			4
Watercraft Tax			1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**1,814**	**90**
Resources Available:	**1,712**	**1,872**	**262**
Expenditures:			
Operations	1,654	1,700	1,800
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**1,654**	**1,700**	**1,800**
Unencumbered Cash Balance Dec 31	58	172	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,814	1,814	1,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,800
		Tax Required	1,538
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,538

CPA Summary

City of Athol

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	1,981	2,705	3,315
Receipts:			
State of Kansas Gas Tax	1,127	1,110	1,110
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,127**	**1,110**	**1,110**
Resources Available:	**3,108**	**3,815**	**4,425**
Expenditures:			
Street Repair and Maint	403	500	1,425
Cash Reserve (2026 column)			3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**403**	**500**	**4,425**
Unencumbered Cash Balance Dec 31	2,705	3,315	0
2024/2025/2026 Budget Authority Amount	3,372	4,201	4,425

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Athol
will meet on Sept. 8, ,2025 at 6:00 p.m. at the Athol Co-op Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Smith County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	11,515	52.216	26,303	32.971	61,175	18,475	34.419
Library	5,557		8,000	3.305	14,000	7,826	14.580
Noxious Weed	1,654		1,700	14.447	1,800	1,538	2.865
Special Highway	403		500		4,425		
Totals	19,129	52.216	36,503	50.723	81,400	27,839	51.864
						*Revenue Neutral Rate***	*51.864*
Less: Transfers	0		2,000		2,000		
Net Expenditure	19,129		34,503		79,400		
Total Tax Levied	27,840		27,839		xxxxxxxxxxxxxxxxx		
Assessed Valuation	533,168		548,849		536,761		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	9,258	7,560	5,719
Total	9,258	7,560	5,719

*Tax rates are expressed in mills

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

Dianne Hrabe
City Official Title: City Clerk

Athol

STATE OF KANSAS
SMITH
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Smith County Pioneer***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Smith County, Kansas, with a general paid circulation on a weekly basis in Smith County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Smith Center, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 14th day of Aug., 20 25, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: _____

Subscribed and sworn to before me this 14th day of Aug., 20 25.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-26

_____
Notary Public's Signature

Publication Fee	$ 96.00
Affidavit, Notary's Fee	$ .60
Additional copies ___ @___	$ _____
Total Publication Fee	$ 96.60

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2026

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	11,515	52.216	36,303	32.971	61,175	18,475	34.419
Library	5,557		8,050	3.305	14,000	7,826	14.580
Noxious Weed	1,654		1,700	14.447	1,800	1,538	2.865
Special Highway	403		500		4,625		
Trusts	19,139		36,503	50.723	81,400	27,839	51.864
	32,216				Revenue Neutral Rate**		51.864
Less: Transfers	0		2,000		2,000		
Net Expenditure	19,139		34,503		79,400		
Total Tax Levied	27,840		27,839		xxxxxxxxxxxxx		
Assessed Valuation	533,168		548,849		536,761		

Outstanding Indebtedness,	January 1, 2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	9,258	7,560	5,719
Total	9,258	7,560	5,719

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-3988*

Dianne Hrabe
City Official Title: City Clerk

(Published in the Smith County Pioneer Thursday, August 14, 2025.)