COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **CITY OF NEOSHO RAPIDS**

General:

✓ A Certificate page signed by at least one member of the governing body.

✓ Verify that page numbers listed on the Certificate page are included in the budget.

✓ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

✓ Staple Proof of Publication, and published ordinance or signed resolution is attached.

✓ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

✓ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

✓ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

✓ All funds are listed.

✓ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

✓ December 31st cash balance was forwarded to January 1st.

✓ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

✓ Check that non-appropriated balances do not exceed 5% of total expenditures.

9-24-25

2026

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
City of Neosho Rapids
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.

Table of Contents:		Page No.	2026 Adopted Budget: 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			
Fund	**K.S.A.**				
General	12-101a	6	141,820	42,007	26.396
Debt Service	10-113				
Library	12-1220				
Special Highway		7	42,800		
Sewer		7	114,966		
		8			
		8			
Non-Budgeted Funds		8			
Totals		x	299,586	42,007	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization					

42,008

County Clerk's Use Only
1,591,473
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	23.607
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865

Email:
buiwilson@gmail.com

Date Attested: Sept. 24, 2025

Amy S. Jones
County Clerk

Governing Body

RECD LYON CO CLERK
SEP 24 2025 AM 11:57

City of Neosho Rapids

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	37,585	6,057	207	5	0	80
Debt Service						
Library						
TOTAL	37,585	6,057	207	5	0	80

County Treas Motor Vehicle Estimate 6,057

County Treas Recreational Vehicle Estimate 207

County Treas 16/20M Vehicle Estimate 5

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 80

Motor Vehicle Factor 0.16115

Recreational Vehicle Factor 0.00551

16/20 Vehicle Factor 0.00013

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00213

City of Neosho Rapids 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	Park Improvements		5,000	16,000	K.S.A. 12-1,118
	Totals	0	5,000	16,000	
	Adjustments*				
	Adjusted Totals	0	5,000	16,000	

*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 Neosho Rapids

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	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:											
Series 2009	12/28/2009	12/28/2049	4.25	680,000	58,785	12/28	12/28	2,498	11,000	2,031	12,000
B1 #989112280946											
Total G.O. Bonds					**58,785**			**2,498**	**11,000**	**2,031**	**12,000**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**58,785**			**2,498**	**11,000**	**2,031**	**12,000**

State of Kansas
City

City of Neosho Rapids

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
Park Improvements	4/29/2022	4/29/1900	3.00	217,062	119,351	25,452	25,452
				Totals	**119,351**	**25,452**	**25,452**

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

City of Neosho Rapids 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	72,316	58,257	35,567
Receipts:			
Ad Valorem Tax	34,320	37,585	xxxxxxxxxxxxxxxx
Delinquent Tax	686	686	
Motor Vehicle Tax	5,780	7,255	6,057
Recreational Vehicle Tax	128	175	207
16/20M Vehicle Tax	6	4	5
Commercial Vehicle Tax			0
Watercraft Tax		55	80
Gross Earning (Intangible) Tax			0
Local Sales and Compensating Use Tax	18,919	19,000	19,000
Franchise Tax	19,674	19,000	19,000
Licenses	347	350	350
Donations	4,125	1,200	1,200
Insurance Claim	1,703		
In Lieu of Tax (IRB)			
Interest on Idle Funds	18,856	19,000	19,000
Neighborhood Revitalization Rebate			0
Miscellaneous	1,466		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**106,010**	**104,310**	**64,899**
Resources Available:	**178,326**	**162,567**	**100,466**
Expenditures:			
Wages and Benefits	19,246	20,000	22,000
Commodities	4,734	5,000	6,000
Contractual	90,641	91,000	92,000
Capital Outlay			
Street Lights	5,448	6,000	6,820
Transfer to:			
Park Improvements		5,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**120,069**	**127,000**	**141,820**
Unencumbered Cash Balance Dec 31	58,257	35,567	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	147,500	129,817	141,820
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	141,820
		Tax Required	41,354
	Delinquent Comp Rate:	1.6%	653
		Amount of 2025 Ad Valorem Tax	**42,007**

City of Neosho Rapids 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	42,982	18,065	15,285
Receipts:			
State of Kansas Gas Tax	4,721	7,110	7,110
County Transfers Gas	4,822	810	810
Local Sales and Compensating Use Tax	20,443	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,986**	**27,920**	**27,920**
Resources Available:	**72,968**	**45,985**	**43,205**
Expenditures:			
Wages and Benefits	596	700	800
Commodities	50,607	26,000	38,000
Contractual	3,700	4,000	4,000
Street Repairs and Maintenance			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**54,903**	**30,700**	**42,800**
Unencumbered Cash Balance Dec 31	18,065	15,285	405
2024/2025/2026 Budget Authority Amount	55,000	84,900	42,800

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,007	52,882	58,916
Receipts:			
Chargegs to Customers	60,630	61,000	62,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,630**	**61,000**	**62,000**
Resources Available:	**114,637**	**113,882**	**120,916**
Expenditures:			
Wages and Benefits	4,941	5,000	5,000
Commodities	362	1,000	1,000
Contractual	42,486	35,000	45,000
USDA Rural Development Loan Payment	13,966	13,966	13,966
Capital Outlay			50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**61,755**	**54,966**	**114,966**
Unencumbered Cash Balance Dec 31	52,882	58,916	5,950
2024/2025/2026 Budget Authority Amount	82,000	126,800	114,966

City of Neosho Rapids

NON-BUDGETED FUNDS
3972

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Memorial Building		**Capital Improvements**		**Equipment Reserves**		**Park Improvements**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,333	Cash Balance Jan 1	25,019	Cash Balance Jan 1	4,842	Cash Balance Jan 1	4,263	Cash Balance Jan 1		39,457
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	3,972	Insurance Claim		Sal/e of Equipment		Donations	3,409			
				Equipment Reserves		Grant	21,930			
						Transfer from:				
						General				
Total Receipts	3,972	Total Receipts	0	Total Receipts	0	Total Receipts	25,339	Total Receipts	0	29,311
Resources Available:	9,305	Resources Available:	25,019	Resources Available:	4,842	Resources Available:	29,602	Resources Available:	0	68,768
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	546	Commodities	4,000	Commodities		Commodities	12,333			
Contractual	4,144	Contractual		Contractual		Contractual				
						Loan				
Total Expenditures	4,690		4,000	Total Expenditures	0	Total Expenditures	12,333	Total Expenditures	0	21,023
Cash Balance Dec 31	4,615	Cash Balance Dec 31	21,019	Cash Balance Dec 31	4,842	Cash Balance Dec 31	17,269	Cash Balance Dec 31	0	47,745 **
										47,745 **

** 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 Neosho Rapids

will meet on September 10, 2024 at 6:45 PM at 238 North Main, Neosho Rapids, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at 238 North Main, Neosho Rapids, KS 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	Proposed Estimated Tax Rate*
General	120,069	25.592	127,000	26.000	141,820	42,007	26.386
Debt Service							
Library							
Special Highway	54,903		30,700		42,800		
Sewer	61,755		54,966		114,966		
Non-Budgeted Funds	21,023						
Totals	257,750	25.592	212,666	26.000	299,586	42,007	26.386
						*Revenue Neutral Rate***	*23.607*
Less: Transfers	0		5,000		16,000		
Net Expenditure	257,750		207,666		283,586		
Total Tax Levied	35,300		37,585		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,379,340		1,445,565		1,592,045		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	95,718	72,718	58,785
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	162,498	140,661	119,351
Total	258,216	213,379	178,136

*Tax rates are expressed in mills

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

Alanna Martin

City Official Title: City Clerk

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 22, 2025

Notice ID: OoeGeCt441uS2A5PlDTW
Notice Name: City of NR BH

PUBLICATION FEE: $68.88

Bettina Shank
Operations Manager

VERIFICATION

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this
22nd day of August, A.D. 2025.

Notary Public

Newspaper page size: Width: 10.12 in., Height: 20.31 in.

State of Kansas City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Neosho Rapids
will meet on September 10, 2024 at 6:45 PM at 229 North Main, Neosho Rapids, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at 234 North Main, Neosho Rapids, KS 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	Proposed Estimated Tax Rate*
General	150,669	23.592	127,000	23.000	143,820	42,107	24.386
Debt Service							
Library							
Special Highway	54,903		33,700		42,300		
Sewer	61,733		54,966		114,966		
Non-Budgeted Funds	21,033						
Totals	337,750	23.592	215,666	23.000	299,586	42,107	24.386
						Revenue Neutral Rate**	23.667
Less: Transfers	0		5,959		16,600		
Net Expenditure	287,750		209,666		283,586		
Total Tax Levied	35,300		32,565		*		
Assessed Valuation	1,339,340		1,445,565		1,392,045		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	95,714	72,314	58,785
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	162,502	140,851	119,351
Total	258,216	213,379	178,136

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

Alanna Martin
City Official Title: City Clerk

Resolution No. 29

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

WHEREAS, the Revenue Neutral Rate for the City of Neosho Rapids was calculated as 23.607 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Neosho Rapids 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 Neosho Rapids 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 NEOSHO RAPIDS:

The City of Neosho Rapids shall levy a property tax rate exceeding the Revenue Neutral Rate of 23.607 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.

Dallas Shepherd
Mayor

Attested: Alanna Martin
City Clerk

Roll Call Vote

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

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

Resolution No. 29

NAME	Yes	No	No Vote
Dallas Shepherd	X		
Matt Martin	X		
Karla Mendoza	X		
Brian Shank		X	
Tess Shepherd			X
Amy Sull		X	
TOTAL	3	2	1

Certified: Alanna Martin

Notice to Exceed Revenue Neutral Rate

THE GOVERNING BODY OF THE CITY OF NEOSHO RAPIDS, HEREBY NOTIFIES THE LYON 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 26.386. The date of our hearing is September ~~14~~ 10, 2025 at 6:45 PM and will be held at 238 N. Main in Neosho Rapids, Kansas.

Per Alanna by phone 7-28-25 AS

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before 5:00 PM on October 1, 2025

WITNESS my hand and official seal on July 18, 2025.

Alanna R. Martin

Clerk or Officer of Governing Body

RECEIVED
JUL 18 2025
BY:_____

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Neosho Rapids
will meet on September 10, 2024 at 6:45 PM at 238 North Main, Neosho Rapids, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at 238 North Main, Neosho Rapids, KS 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	Proposed Estimated Tax Rate*
General	120,069	25.592	127,000	26.000	141,820	42,007	26.386
Debt Service							
Library							
Special Highway	54,903		30,700		42,800		
Sewer	61,755		54,966		114,966		
Non-Budgeted Funds	21,023						
Totals	257,750	25.592	212,666	26.000	299,586	42,007	26.386
						*Revenue Neutral Rate***	*23.607*
Less: Transfers	0		5,000		16,000		
Net Expenditure	257,750		207,666		283,586		
Total Tax Levied	35,300		37,585		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,379,340		1,445,565		1,592,045		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	95,718	72,718	58,785
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	162,498	140,661	119,351
Total	258,216	213,379	178,136

*Tax rates are expressed in mills

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

Alanna Martin
City Official Title: City Clerk

RECEIVED
JUL 18 2025
BY:

Resolution No. 2025-01

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

WHEREAS, the Revenue Neutral Rate for the City of Neosho Rapids was calculated as 23.607 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 14, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Neosho Rapids 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 NEOSHO RAPIDS:

The City of Neosho Rapids shall levy a property tax rate exceeding the Revenue Neutral Rate of 23.607 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 14h day of September, 2025 and SIGNED by the Mayor.

_____
Mayor
Attested:

_____
City Clerk

Roll Call Vote

A Roll Call Vote of the City of Neosho Rapids To Levy a Property Tax Exceeding the Revenue Neutral

Hearing to Exceed Revenue Neutral Rate held on September 14, 2025

Resolution No. 2025-01

Nichol	Yes	No	No Vote
Dallas Shephere			
Cody Barrett			
Matt Martin			
Karla Mendoza			
Brian Shank			
Tess Shephere			
TOTAL			

Certified: _____

2026

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
City of Neosho Rapids
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.

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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Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	141,820	42,007	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	42,800		
Sewer		7	114,966		
		8			
		8			
Non-Budgeted Funds		8			
Totals		xxxxxx	299,586	42,007	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	23.607
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Date Attested:_____ 2025

County Clerk

Governing Body

City of Neosho Rapids

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	37,585	6,057	207	5	0	80
Debt Service						
Library						
TOTAL	37,585	6,057	207	5	0	80

County Treas Motor Vehicle Estimate 6,057

County Treas Recreational Vehicle Estimate 207

County Treas 16/20M Vehicle Estimate 5

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate 80

Motor Vehicle Factor 0.16115

Recreational Vehicle Factor 0.00551

16/20 Vehicle Factor 0.00013

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00213

City of Neosho Rapids 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	Park Improvements		5,000	16,000	K.S.A. 12-1,118
	Totals	0	5,000	16,000	
	Adjustments*				
	Adjusted Totals	0	5,000	16,000	

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

City of Neosho Rapids

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	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:											
Series 2009	12/28/2009	12/28/2049	4.25	680,000	58,785	12/28	12/28	2,498	11,000	2,031	12,000
B1 #989112280946											
Total G.O. Bonds					**58,785**			**2,498**	**11,000**	**2,031**	**12,000**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**58,785**			**2,498**	**11,000**	**2,031**	**12,000**

City of Neosho Rapids

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
Park Improvements	4/29/2022	4/29/1900	3.00	217,062	119,351	25,452	25,452
				Totals	**119,351**	**25,452**	**25,452**

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

of Neosho Rapids 2026

ND PAGE FOR FUNDS WITH A TAX LEVY

pted Budget eral	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
ncumbered Cash Balance Jan 1	72,316	58,257	35,567
eipts:			
Valorem Tax	34,320	37,585	x
nquent Tax	686	686	
or Vehicle Tax	5,780	7,255	6,057
reational Vehicle Tax	128	175	207
OM Vehicle Tax	6	4	5
mercial Vehicle Tax			0
rcraft Tax		55	80
ss Earning (Intangible) Tax			
al Sales and Compensating Use Tax	18,919	19,000	19,000
chise Tax	19,674	19,000	19,000
nses	347	350	350
ations	4,125	1,200	1,200
rance Claim	1,703		
ieu of Tax (IRB)			
rest on Idle Funds	18,856	19,000	19,000
ghborhood Revitalization Rebate			0
cellaneous	1,466		
s miscellaneous exceed 10% of Total Rec			
al Receipts	**106,010**	**104,310**	**64,899**
ources Available:	**178,326**	**162,567**	**100,466**
enditures:			
es and Benefits	19,246	20,000	22,000
mmodities	4,734	5,000	6,000
tractual	90,641	91,000	92,000
ital Outlay			
et Lights	5,448	6,000	6,820
nsfer to:			
k Improvements		5,000	15,000
h Reserve (2026 column)			
cellaneous			
s miscellaneous exceed 10% of Total Exp			
al Expenditures	**120,069**	**127,000**	**141,820**
ncumbered Cash Balance Dec 31	58,257	35,567	x
4/2025/2026 Budget Authority Amount:	147,500	129,817	141,820
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	141,820
		Tax Required	41,354
	Delinquent Comp Rate:	1.6%	653
		Amount of 2025 Ad Valorem Tax	42,007

Page No. 6

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	$0

Projected Carryover Into 2027

$35,567	2025 Ending Cash Balance (est.)
$64,899	2026 Non-AV Receipts (est.)
$41,354	2026 Ad Valorem Tax (est.)
$141,820	Total 2026 Resources Available
$126,072	Less 2024 Expenditures + 5%
$15,748	**Projected 2027 Carryover (est.)**

Note: Does not include Delinquent Taxes

Estimated Mill Rate & Revenue Neutral Rate Comparison

26.386	2026 Estimated Fund Mill Rate
26.000	2025 Fund Mill Rate
23.607	Revenue Neutral Rate (KSA 79-2988)
26.386	2026 Estimated Total Mill Rate
26.000	2025 Total Mill Rate

Is a rate hearing/resolution required: Yes

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

City of Neosho Rapids 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	42,982	18,065	15,285
Receipts:			
State of Kansas Gas Tax	4,721	7,110	7,110
County Transfers Gas	4,822	810	810
Local Sales and Compensating Use Tax	20,443	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**29,986**	**27,920**	**27,920**
Resources Available:	**72,968**	**45,985**	**43,205**
Expenditures:			
Wages and Benefits	596	700	800
Commodities	50,607	26,000	38,000
Contractual	3,700	4,000	4,000
Street Repairs and Maintenance			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**54,903**	**30,700**	**42,800**
Unencumbered Cash Balance Dec 31	18,065	15,285	405
2024/2025/2026 Budget Authority Amount:	55,000	84,900	42,800

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,007	52,882	58,916
Receipts:			
Chargegs to Customers	60,630	61,000	62,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Recei			
Total Receipts	**60,630**	**61,000**	**62,000**
Resources Available:	**114,637**	**113,882**	**120,916**
Expenditures:			
Wages and Benefits	4,941	5,000	5,000
Commodities	362	1,000	1,000
Contractual	42,486	35,000	45,000
USDA Rural Development Loan Payment	13,966	13,966	13,966
Capital Outlay			50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exper			
Total Expenditures	**61,755**	**54,966**	**114,966**
Unencumbered Cash Balance Dec 31	52,882	58,916	5,950
2024/2025/2026 Budget Authority Amount:	82,000	126,800	114,966

City of Neosho Rapids

NON-BUDGETED FUNDS

3972

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Memorial Building		**Capital Improvements**		**Equipment Reserves**		**Park Improvements**				
Unencumbered Cash Balance Jan 1	5,333	Unencumbered Cash Balance Jan 1	25,019	Unencumbered Cash Balance Jan 1	4,842	Unencumbered Cash Balance Jan 1	4,263	Unencumbered Cash Balance Jan 1		Total 39,457
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	3,972	Insurance Claim		Sal/e of Equipment		Donations	3,409			
				Equipment Reserves		Grant	21,930			
						Transfer from:				
						General				
Total Receipts	3,972	Total Receipts	0	Total Receipts	0	Total Receipts	25,339	Total Receipts	0	29,311
Resources Available:	9,305	Resources Available:	25,019	Resources Available:	4,842	Resources Available:	29,602	Resources Available:	0	68,768
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	546	Commodities	4,000	Commodities		Commodities	12,333			
Contractual	4,144	Contractual		Contractual		Contractual				
						Loan				
Total Expenditures	4,690		4,000	Total Expenditures	0	Total Expenditures	12,333	Total Expenditures	0	21,023
Cash Balance Dec 31	4,615	Cash Balance Dec 31	21,019	Cash Balance Dec 31	4,842	Cash Balance Dec 31	17,269	Cash Balance Dec 31	0	47,745 **
										47,745 **

** Note: These two block figures should agree.