CERTIFICATE

To the Clerk of Gray County, State of Kansas

We, the undersigned, officers of

City of Montezuma

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	694,500	204,381	15.500
Special Highway		7	73,830		
PBC Sales Tax		7	937,240		
Water-Sewer Utility		8	615,000		
Electric Utility		8	1,517,501		
Trash Utility		9	227,500		
Non-Budgeted Funds-A		10			
Non-Budgeted Funds-B		11			
Totals		xxxxx	4,065,571	204,381	15.500
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization		13			

County Clerk's Use Only
13,185,913
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	14.974
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Kennedy McKee & Company, LLP

Address:
PO Box 1477
Dodge City, KS 67801

Email:
pfriess@kmc-cpa.com

Attest: 10-8-2025

Ashley Rogers
County Clerk

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Governing Body

CPA Summary
No assurance is provided.

City of Montezuma

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	197,443	26,091	477	90	1,092	72
TOTAL	197,443	26,091	477	90	1,092	72

County Treas Motor Vehicle Estimate 26,091
County Treas Recreational Vehicle Estimate 477
County Treas 16/20M Vehicle Estimate 90
County Treas Commercial Vehicle Tax Estimate 1,092
County Treas Watercraft Tax Estimate 72

Motor Vehicle Factor 0.13214
Recreational Vehicle Factor 0.00242
16/20M Vehicle Factor 0.00046
Commercial Vehicle Factor 0.00553
Watercraft Factor 0.00036

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
Electric Utility	General	150,000	-	100,000	12-825d
Water-Sewer Utility	General	25,000	75,000	70,000	12-825d
Trash Utility	General	25,000	25,000	30,000	12-825d
Special Highway	Special Machinery	6,528	6,545	6,545	68-141g
Water-Sewer Utility	Capital Improvements	50,000	125,000	100,000	12-825d
Electric Utility	Capital Improvements	-	-	160,000	12-825d
Trash Utility	Capital Improvements	-	24,500	29,500	12-825d
	Totals	256,528	256,045	496,045	
	Adjustments*				
	Adjusted Totals	256,528	256,045	496,045	

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

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					-			-	-	-	-
Revenue Bonds:											
PBC Revenue Bonds Ser 2019	1/24/2019	7/1/2039	2.0 - 4.4	3,150,000	2,605,000	1/1, 7/1	7/1	103,850	130,000	99,740	135,000
Total Revenue Bonds					**2,605,000**			**103,850**	**130,000**	**99,740**	**135,000**
Other:											
Electric Loan	3/1/2021	12/31/2030	0.25 -2.81	200,000	123,444	1/1, 7/1	1/1, 7/1	3,335	19,166	2,793	19,708
Total Other					**123,444**			**3,335**	**19,166**	**2,793**	**19,708**
Total Indebtedness					**2,728,444**			**107,185**	**149,166**	**102,533**	**154,708**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
Totals					**0**	**0**	**0**

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

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	208,411	283,526	99,750
Receipts:			
Ad Valorem Tax	184,896	197,443	xxxxxxxxxxxxxxxx
Delinquent Tax	813	-	-
Motor Vehicle Tax	21,218	24,093	26,091
Recreational Vehicle Tax	463	449	477
16/20M Vehicle Tax	89	99	90
Commercial Vehicle Tax	959	1,135	1,092
Watercraft Tax	-	96	72
Gross Earning (Intangible) Tax	-	-	-
Airport	15,932	6,500	6,500
Fines	2,770	1,000	1,000
RV Park Income	8,562	5,000	5,000
Fire Department	14,800	6,000	6,000
Community Building Income	37,839	25,000	25,000
Franchise Fees	22,537	18,000	18,000
Golf Course Income	4,399	-	-
Licenses and Fees	1,135	400	200
Pickle Ball Court - Donation	-	-	-
Local Sales Tax	128,634	120,000	110,000
Swimming Pool Reimbursements	-	-	-
Transfer from Electric Utility	150,000	-	100,000
Transfer from Water-Sewer Utility	25,000	75,000	70,000
Transfer from Trash Utility	25,000	25,000	30,000
In Lieu of Taxes (IRB)	-	-	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(11,078)	(11,065)	(9,153)
Miscellaneous	14,623	3,574	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**648,591**	**497,724**	**390,369**
Resources Available:	**857,002**	**781,250**	**490,119**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	857,002	781,250	490,119
Expenditures:			
General Government	225,830	275,000	261,000
Employee Benefit	105,382	112,000	118,000
Fire Department	19,950	20,000	20,000
Noxious Weed Department	18,533	25,000	25,000
Police Department	20,951	29,500	29,500
Street Department	55,740	80,000	80,000
Golf Course	112,451	115,000	115,000
0	-	-	-
Sub-Total detail page	558,837	656,500	648,500
Emergency Management	-	-	-
Airport	4,705	7,500	10,000
City Beautification	683	2,500	5,000
RV Park Expense	1,904	2,500	5,000
ADA Van	-	1,000	1,000
Swimming Pool	6,787	10,000	20,000
Pickle Ball Court Expenses	-	-	-
Community Building Expenses	560	1,500	5,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**573,476**	**681,500**	**694,500**
Unencumbered Cash Balance Dec 31	283,526	99,750	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	661,000	681,500	694,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	694,500
		Tax Required	204,381
	Delinquent Comp Rate:	0.0%	-
		Amount of 2025 Ad Valorem Tax	204,381

CPA Summary
No assurance is provided.

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	124,392	160,000	144,000
Contractual	71,736	85,000	85,000
Commodities	29,702	30,000	32,000
Capital Outlay	-	-	-
Total	**225,830**	**275,000**	**261,000**
Employee Benefit			
FICA	32,589	36,000	36,000
KPERS	48,438	55,000	52,000
Medicare	7,621	9,000	10,000
Workmen's Compensation	16,734	12,000	20,000
Total	**105,382**	**112,000**	**118,000**
Fire Department			
Salaries	4,050	6,000	6,000
Contractual	821	2,000	2,000
Commodities	558	2,000	2,000
Capital Outlay	14,521	10,000	10,000
Total	**19,950**	**20,000**	**20,000**
Noxious Weed Department			
Salaries	-	-	-
Contractual	-	-	-
Commodities	18,533	25,000	25,000
Capital Outlay	-	-	-
Total	**18,533**	**25,000**	**25,000**
Police Department			
Salaries	23,154	26,000	26,000
Contractual	647	1,000	1,000
Commodities	(2,850)	2,500	2,500
Capital Outlay	-	-	
Total	**20,951**	**29,500**	**29,500**
Street Department			
Salaries	-	-	-
Contractual	41,745	-	-
Commodities	13,995	80,000	80,000
Capital Outlay	-	-	-
Total	**55,740**	**80,000**	**80,000**
Golf Course			
Salaries	46,333	50,000	50,000
Other	66,118	65,000	65,000
Total	**112,451**	**115,000**	**115,000**
Total	-	-	-
Page Total	**558,837**	**656,500**	**648,500**

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

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	77,459	48,015	47,650
Receipts:			
State of Kansas Gas Tax	26,555	26,180	26,180
County Transfers Gas	-	-	-
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,555**	**26,180**	**26,180**
Resources Available:	**104,014**	**74,195**	**73,830**
Expenditures:			
Street Repair & Maintenance	49,471	20,000	67,285
Transfer to Special Machinery	6,528	6,545	6,545
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**55,999**	**26,545**	**73,830**
Unencumbered Cash Balance Dec 31	48,015	47,650	-
2024/2025/2026 Budget Authority Amount:	85,000	74,520	73,830

Adopted Budget **PBC Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	724,805	1,001,245	914,895
Receipts:			
Sales Tax	579,462	550,000	500,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**579,462**	**550,000**	**500,000**
Resources Available:	**1,304,267**	**1,551,245**	**1,414,895**
Expenditures:			
Debt Service:			
Bond principal	125,000	130,000	135,000
Bond interest	107,550	103,850	99,740
Commissions and postage	1,500	2,500	2,500
Culture and Recreation:			
Capital outlay	68,972	400,000	700,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**303,022**	**636,350**	**937,240**
Unencumbered Cash Balance Dec 31	1,001,245	914,895	477,655
2024/2025/2026 Budget Authority Amount:	633,550	636,350	937,240

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water-Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	337,684	424,900	235,000
Receipts:			
Charges to Customers - Sewer	113,326	105,000	105,000
Charges to Customers - Water	338,559	275,000	275,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**451,885**	**380,000**	**380,000**
Resources Available:	**789,569**	**804,900**	**615,000**
Expenditures:			
Administrative & General	2,158	5,000	5,000
Production	27,986	35,000	35,000
Distribution	94,520	130,000	135,000
Payroll	162,828	180,000	200,000
Non-Operating	2,177	15,000	15,000
Capital Outlay	-	4,900	55,000
Transfer to Capital Improvement	50,000	125,000	100,000
Transfer to General	25,000	75,000	70,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**364,669**	**569,900**	**615,000**
Unencumbered Cash Balance Dec 31	424,900	235,000	-
2024/2025/2026 Budget Authority Amount:	600,000	615,000	615,000

Adopted Budget **Electric Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	76,339	71,189	217,501
Receipts:			
Charges to Customers	1,250,540	1,299,813	1,300,000
Miscellaneous	265	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,250,805**	**1,299,813**	**1,300,000**
Resources Available:	**1,327,144**	**1,371,002**	**1,517,501**
Expenditures:			
Administrative & General	25,436	20,000	20,000
Distribution	57,249	73,000	75,000
Non-Operating	-	-	20,000
Payroll	164,865	180,000	200,000
Benefits	168,079	175,000	200,000
Production	604,757	615,000	650,000
Sales Tax	62,495	68,000	70,000
Debt Service:			
Principal	18,639	19,166	19,708
Interest	3,862	3,335	2,793
Transfer to General	150,000	-	100,000
Transfer to Capital Improvement	-	-	160,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	573	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,255,955**	**1,153,501**	**1,517,501**
Unencumbered Cash Balance Dec 31	71,189	217,501	-
2024/2025/2026 Budget Authority Amount:	1,428,252	1,428,252	1,517,501

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,493	50,364	32,500
Receipts:			
County Fees	65,612	70,000	70,000
Charges to Customers	127,908	124,636	125,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**193,520**	**194,636**	**195,000**
Resources Available:	**229,013**	**245,000**	**227,500**
Expenditures:			
Contractual Services	123,686	130,000	130,000
County Fee	29,963	32,500	37,500
Brush Pit	-	500	500
Transfer to General	25,000	25,000	30,000
Transfer to Capital Improvement	-	24,500	29,500
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**178,649**	**212,500**	**227,500**
Unencumbered Cash Balance Dec 31	50,364	32,500	-
2024/2025/2026 Budget Authority Amount:	210,000	212,500	227,500

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 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

CPA Summary
No assurance is provided.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Machinery		**Capital Improvement**		**ARPA Federal Grant**		**Walking Trail**		**Donations**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	35,137	Cash Balance Jan 1	916,097	Cash Balance Jan 1	77,047	Cash Balance Jan 1	90,306	Cash Balance Jan 1	1,486	1,120,073
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		State Aid	792,700							
Transfer from:		Transfer from:		Federal aid	-	Donations	-	Donations	-	
Special Highway	6,528	Water	50,000			State / Federal aid	186,400			
Sale of equipment	780	Electric	-							
		Trash	-							
		Int & assessmnts	62,792							
		Street assessments	2,462							
Total Receipts	7,308	Total Receipts	907,954	Total Receipts	-	Total Receipts	186,400	Total Receipts	-	1,101,662
Resources Available:	42,445	Resources Available:	1,824,051	Resources Available:	77,047	Resources Available:	276,706	Resources Available:	1,486	2,221,735
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	20,350	General government	850,802	Capital outlay	77,047	Capital outlay	250,570	Capital outlay	-	
		Culture and recreation	25,927							
Total Expenditures	20,350	Total Expenditures	876,729	Total Expenditures	77,047	Total Expenditures	250,570	Total Expenditures	-	1,224,696
Cash Balance Dec 31	22,095	Cash Balance Dec 31	947,322	Cash Balance Dec 31	-	Cash Balance Dec 31	26,136	Cash Balance Dec 31	1,486	**997,039**
										997,039

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Dept Donations		**Housing Grant**		**PBC Bond Reserve**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	830	Cash Balance Dec 31	-	Cash Balance Dec 31	315,000	Cash Balance Dec 31		Cash Balance Dec 31		315,830
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	2,220	State/Fed grants	64,700	Bond proceeds	-					
Total Receipts	2,220	Total Receipts	64,700	Total Receipts	-	Total Receipts	-	Total Receipts	-	66,920
Resources Available:	3,050	Resources Available:	64,700	Resources Available:	315,000	Resources Available:	-	Resources Available:	-	382,750
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contract services	-	Grant expends	64,700	Debt service:						
				Principal	-					
				Interest	-					
Total Expenditures	-	Total Expenditures	64,700	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	64,700
Cash Balance Dec 31	3,050	Cash Balance Dec 31	-	Cash Balance Dec 31	315,000	Cash Balance Dec 31	-	Cash Balance Dec 31	-	**318,050**
										318,050

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Montezuma

will meet on September 2, 2025 at 7:00 PM at Community Building 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	573,476	16.496	681,500	15.970	694,500	204,381	15.500
Special Highway	55,999		26,545		73,830		
PBC Sales Tax	303,022		636,350		937,240		
Water-Sewer Utility	364,669		569,900		615,000		
Electric Utility	1,255,955		1,153,501		1,517,501		
Trash Utility	178,649		212,500		227,500		
Non-Budgeted Funds-A	1,224,696						
Non-Budgeted Funds-B	64,700						
Totals	4,021,166	16.496	3,280,296	15.970	4,065,571	204,381	15.500
						*Revenue Neutral Rate***	*14.974*
Less: Transfers	256,528		256,045		496,045		
Net Expenditures	3,764,638		3,024,251		3,569,526		
Total Tax Levied	186,457		197,443		xxxxxxxxxxxxxx		
Assessed Valuation	11,302,946		12,363,279		13,185,864		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	-		-		-		
Revenue Bonds	2,855,000		2,730,000		2,605,000		
Other	160,304		140,441		123,444		
Lease Purchase Principal	-		-		-		
Total	3,015,304		2,870,441		2,728,444		

*Tax rates are expressed in mills

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

Kara Smith

Official Title: City Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	191,361	14.513	9,153
0			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	191,361	14.513	9,153

2025 July 1 Valuation: 13,185,864

Valuation Factor: 13,185.864

Neighborhood Revitalization Subj to Rebate: 630,691

Neighborhood Revitalization factor: 630.691

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

Resolution No. 25-2

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

WHEREAS the Revenue Neutral Rate for the City of Montezuma was calculated as 14.974 mills by the Gray County Clerk; and

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

WHEREAS the Governing Body held a hearing on September 2, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Montezuma, 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 Montezuma:

The City of Montezuma shall levy a property tax rate exceeding the Revenue Neutral Rate of 15.500 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 on this 2nd day of September 2025 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

ROLL CALL

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

Hearing to Exceed Revenue Neutral Rate Held on September 2, 2025

Resolution No. 25-2

Governing Body Member	Signature	YES	NO	NO VOTE
Grant Salmans				✓
Craig Salmans		✓		
Kathy Koehn		X		
Logan Hedlund				
Corny Loewen		✓		
Mike Wall				
TOTAL				

Certified:

Proof of Publication

State of Kansas,
County of **Gray** , ss:

Faith Brokaw

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE MONTEZUMA PRESS.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in **GRAY** County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in **GRAY** County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 7 day of Aug, 20 25
2nd Publication was made on the ____ day of ____, 20 ____
3rd Publication was made on the ____ day of ____, 20 ____
4th Publication was made on the ____ day of ____, 20 ____
5th Publication was made on the ____ day of ____, 20 ____
6th Publication was made on the ____ day of ____, 20 ____

Publication fee $ 82.50
Affidavit, Notary's Fees $ 5
Additional Copies ____ @ ____ $ ____
Total Publication Fee $ 87.50

(Signed)

Witness my hand this 28 day of August, 20 25

SUBSCRIBED and SWORN to before me this 28 day of August, 2025.

(Notary Public)

My commission expires 9-21-25

NOTARY PUBLIC - State of Kansas
PATRICIA AVERY
My Appt Expires 9-21-25

Legal

(First Published in The Montezuma Press August 7, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HE

The governing body of
City of Montezuma
will meet on September 2, 2025 at 7:00 PM at Community Building for the purpose of hearing answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the 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 Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Bu
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amou Ad Va
General	573,476	16.496	681,500	15.970	694,500	
Special Highway	55,999		26,545		73,830	
PBC Sales Tax	303,022		636,350		937,240	
Water-Sewer Utility	364,669		569,900		615,000	
Electric Utility	1,255,955		1,153,501		1,517,501	
Trash Utility	178,649		212,500		227,500	
Non-Budgeted Funds-A	1,224,696					
Non-Budgeted Funds-B	64,700					
Totals	4,021,166	16.496	3,280,296	15.970	4,065,571	
						Revenue Neut
Less: Transfers	256,528		256,045		496,045	
Net Expenditures	3,764,638		3,024,251		3,569,526	
Total Tax Levied	186,457		197,443		xxxxxxxxxxxxxxx	
Assessed Valuation	11,302,946		12,363,279		13,185,864	
Outstanding Indebtedness, January 1,	2023		2024		2025	
G.O. Bonds	-		-		-	
Revenue Bonds	2,855,000		2,730,000		2,605,000	
Other	160,304		140,441		123,444	
Lease Purchase Principal	-		-		-	
Total	3,015,304		2,870,441		2,728,444	

*Tax rates are expressed in mills

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

Kara Smith
Official Title: City Clerk