State of Kansas
City

2026

**CERTIFICATE**

To the Clerk of Neosho County, State of Kansas

We, the undersigned, officers of

**City of St. Paul**

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.

RECEIVED
SEP 25 2025
NEOSHO CO. CLERK

| 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 T | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| | | | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 6 | 671,800 | 159,476 | 42.099 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
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| | | | | | |
| Special Highway | | 7 | 67,459 | | |
| Special Parks & Rec | | 7 | 45,444 | | |
| Sales Tax Project | | 8 | 416,008 | | |
| Grocery Store | | 8 | 1,211,932 | | |
| Water Fund | | 9 | 352,125 | | |
| Sewer Fund | | 9 | 92,129 | | |
| Water Line Repair | | 10 | 94,097 | | |
| Sanitation | | 10 | 51,006 | | |
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| | | | | | |
| Non-Budgeted Funds-A | | 11a | | | |
| Non-Budgeted Funds-B | | 11b | | | |
| **Totals** | | xxxxx | 3,002,000 | 159,476 | |
| Budget Hearing Notice | | 12 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | 3,790,685 | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 42.099 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Attest: 2025

County Clerk

Governing Body

**CPA Summary**

City of St. Paul

**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 | 159,473 | 30,231 | 187 | 6,474 | 362 | 243 |
| Debt Service | | | | | | |
| Library | | | | | | |
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| | | | | | | |
| TOTAL | 159,473 | 30,231 | 187 | 6,474 | 362 | 243 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 30,231 | | | | |
| County Treas Recreational Vehicle Estimate | | 187 | | | |
| County Treas 16/20M Vehicle Estimate | | | 6,474 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 362 | |
| County Treas Watercraft Tax Estimate | | | | | 243 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.18957 | | | | |
| Recreational Vehicle Factor | | 0.00117 | | | |
| 16/20M Vehicle Factor | | | 0.04060 | | |
| Commercial Vehicle Factor | | | | 0.00227 | |
| Watercraft Factor | | | | | 0.00152 |

City of St. Paul 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 | Capital Imp Reserve | | 10,000 | 10,000 | KSA 12-1,118 |
| General Fund | Capital Equip Reserve | | 5,000 | 5,000 | KSA 12-1,117 |
| Water Fund | Water Bond Reserve | | 6,800 | 6,800 | KSA 12-825d |
| Sewer Fund | Sewer Reserve | | 5,000 | 5,000 | KSA 12-825d |
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| | **Totals** | 0 | 26,800 | 26,800 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 26,800 | 26,800 | |

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

City of St. Paul

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 2008-A River Intake | 9/18/2008 | 9/18/2048 | 4.38 | 285,500 | 223,843 | 9/1 | 9/1 | 9,793 | 5,446 | 9,555 | 5,684 |
| Series 2008-B River Intake | 9/18/2008 | 9/1/2048 | 3.63 | 264,500 | 200,249 | 9/1 | 9/1 | 7,259 | 5,368 | 7,064 | 5,563 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **424,092** | | | **17,052** | **10,814** | **16,619** | **11,247** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **424,092** | | | **17,052** | **10,814** | **16,619** | **11,247** |

City of St. Paul

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 On Jan 1, 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
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| **Totals** | | | | | 0 | 0 | 0 |

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

City of St. Paul 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 | 243,945 | 279,729 | 314,075 |
| Receipts: | | | |
| Ad Valorem Tax | 143,508 | 159,473 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 5,165 | 7,010 | |
| Motor Vehicle Tax | 34,041 | 34,200 | 30,231 |
| Recreational Vehicle Tax | 72 | 306 | 187 |
| 16/20M Vehicle Tax | 358 | 334 | 6,474 |
| Commercial Vehicle Tax | 7,517 | 7,640 | 362 |
| Watercraft Tax | | 203 | 243 |
| Gross Earning (Intangible) Tax | | | 0 |
| General Sales Tax | 49,477 | 49,500 | 49,500 |
| Alcoholic Beverage Tax | 80 | 100 | 71 |
| Franchise Fees | 39,938 | 44,000 | 44,000 |
| Fees, Licenses and Permits | 470 | 750 | 750 |
| Reinstate Fees | 813 | 600 | 600 |
| Diversions | 1,650 | 3,000 | 3,000 |
| Fines and Forfeitures | 22,018 | 35,000 | 35,000 |
| Fire Protection Services | 6,000 | 7,500 | 7,500 |
| Interest Income | 10,183 | 7,500 | 7,500 |
| Reimbursed Expenses | 9,297 | 4,500 | 4,500 |
| Charges for Services | | 200 | 200 |
| Insurance Rebate | | 4,500 | 4,500 |
| Grants and Donations | 10,852 | 10,000 | 10,000 |
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| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **341,439** | **376,316** | **204,618** |
| **Resources Available:** | **585,384** | **656,045** | **518,693** |

City of St. Paul

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 585,384 | 656,045 | 518,693 |
| Expenditures: | | | |
| General Government | 190,510 | 203,105 | 204,005 |
| Municipal Court | 19,710 | 21,100 | 23,100 |
| Fire | 39,436 | 39,725 | 40,025 |
| Streets | 54,922 | 56,640 | 56,640 |
| Park and Recreation | 1,077 | 6,400 | 6,400 |
| Transfers Out | 0 | 15,000 | 15,000 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| Sub-Total detail page | 305,655 | 341,970 | 345,170 |
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| | | | 326,630 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **305,655** | **341,970** | **671,800** |
| Unencumbered Cash Balance Dec 31 | 279,729 | 314,075 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 544,367 | 649,737 | 671,800 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 671,800 |
| | | Tax Required | 153,107 |
| | Delinquent Comp Rate: | 4.2% | 6,369 |
| | | Amount of 2025 Ad Valorem Tax | 159,476 |

**CPA Summary**

City of St. Paul 2026

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| General Government | | | |
| Personal Service | 121,569 | 132,005 | 132,005 |
| Contractual | 61,047 | 61,100 | 62,000 |
| Commodities | 7,894 | 10,000 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **190,510** | **203,105** | **204,005** |
| Municipal Court | | | |
| Personal Services | 648 | 600 | 600 |
| Contractual | 19,062 | 20,500 | 22,500 |
| | | | |
| | | | |
| Total | **19,710** | **21,100** | **23,100** |
| Fire | | | |
| Personal Services | 4,726 | 4,200 | 4,500 |
| Contractual | 34,025 | 34,025 | 34,025 |
| Commodities | 685 | 1,500 | 1,500 |
| | | | |
| Total | **39,436** | **39,725** | **40,025** |
| Streets | | | |
| Personal Services | 53,982 | 54,640 | 54,640 |
| Contractual | 940 | 2,000 | 2,000 |
| Commodities | | | |
| | | | |
| Total | **54,922** | **56,640** | **56,640** |
| Park and Recreation | | | |
| Personal Services | 1,077 | 900 | 900 |
| Contractual | | 500 | 500 |
| Commodities | | | |
| Capital Outlay | | 5,000 | 5,000 |
| Total | **1,077** | **6,400** | **6,400** |
| Transfers Out | | | |
| Transfer to Cap Imp Res | | 10,000 | 10,000 |
| Transfer to Cap Equip Res | | 5,000 | 5,000 |
| | | | |
| | | | |
| Total | **0** | **15,000** | **15,000** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Page Total | **305,655** | **341,970** | **345,170** |

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

City of St. Paul 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 61,192 | 55,039 | 51,249 |
| Receipts: | | | |
| State of Kansas Gas Tax | 16,403 | 16,210 | 16,210 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **16,403** | **16,210** | **16,210** |
| **Resources Available:** | **77,595** | **71,249** | **67,459** |
| Expenditures: | | | |
| Contractual | | | 10,000 |
| Commoditics | 22,556 | 20,000 | 20,000 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | 37,459 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **22,556** | **20,000** | **67,459** |
| Unencumbered Cash Balance Dec 31 | 55,039 | 51,249 | 0 |
| 2024/2025/2026 Budget Authority Amount | 78,409 | 73,612 | 67,459 |

Adopted Budget

| **Special Parks & Rec** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 36,186 | 36,270 | 40,113 |
| Receipts: | | | |
| Alcohol Beverage Tax | 80 | 83 | 71 |
| Fees, Licenses & Permits | 160 | 260 | 260 |
| Parks and Recreations | | 5,000 | 5,000 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **240** | **5,343** | **5,331** |
| **Resources Available:** | **36,426** | **41,613** | **45,444** |
| Expenditures: | | | |
| Contractual | | 500 | 5,000 |
| Commoditics | 156 | 1,000 | 5,000 |
| | | | |
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| | | | |
| Cash Reserve (2026 column) | | | 35,444 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **156** | **1,500** | **45,444** |
| Unencumbered Cash Balance Dec 31 | 36,270 | 40,113 | 0 |
| 2024/2025/2026 Budget Authority Amount | 36,564 | 37,796 | 45,444 |

| **CPA Summary** |
|---|
| |

City of St. Paul 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Sales Tax Project** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 248,896 | 269,008 | 314,008 |
| Receipts: | | | |
| General Sales Tax | 113,361 | 102,000 | 102,000 |
| Reimbursed Expenses | 1,797 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **115,158** | **102,000** | **102,000** |
| **Resources Available:** | **364,054** | **371,008** | **416,008** |
| Expenditures: | | | |
| Economic Development | | | |
| Contractual | 54,837 | 10,000 | 30,000 |
| Commodities | 13,622 | 12,000 | 25,000 |
| Grocery Store | | | |
| Contractual | 14,878 | 25,000 | 25,000 |
| Water Utility | | | |
| Contractual | 5,609 | 10,000 | 25,000 |
| Commodities | 6,100 | | |
| Cash Reserve (2026 column) | | | 311,008 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **95,046** | **57,000** | **416,008** |
| Unencumbered Cash Balance Dec 31 | 269,008 | 314,008 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 299,210 | 362,377 | 416,008 |

Adopted Budget

| **Grocery Store** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 96,379 | 110,620 | 127,779 |
| Receipts: | | | |
| Grocery Store Receipts | 1,079,153 | 1,079,153 | 1,079,153 |
| Reimbursed Expenses | | 3,000 | 5,000 |
| Interest Income | 46 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,079,199** | **1,082,153** | **1,084,153** |
| **Resources Available:** | **1,175,578** | **1,192,773** | **1,211,932** |
| Expenditures: | | | |
| Personal Services | 153,086 | 153,086 | 155,000 |
| Contractual | 99,408 | 99,408 | 100,000 |
| Commodities | 812,464 | 812,500 | 812,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | 144,432 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,064,958** | **1,064,994** | **1,211,932** |
| Unencumbered Cash Balance Dec 31 | 110,620 | 127,779 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 1,095,279 | 1,079,799 | 1,211,932 |

**CPA Summary**

City of St. Paul

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Water Fund** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 108,599 | 108,833 | 135,531 |
| Receipts: | | | |
| Charges for Services | 215,743 | 215,744 | 215,744 |
| Utility Meter Connection | | 250 | 250 |
| Utility Service Charges | 450 | 600 | 600 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **216,193** | **216,594** | **216,594** |
| **Resources Available:** | **324,792** | **325,427** | **352,125** |
| Expenditures: | | | |
| Personal Services | 36,523 | 36,523 | 36,523 |
| Contractual | 64,380 | 68,707 | 68,000 |
| Commodities | 50,488 | 50,000 | 55,000 |
| Debt Service | | | |
| Series 2003 Principal | 35,000 | | |
| Series 2008 A Principal | 5,191 | 5,446 | 5,684 |
| Series 2008 B Principal | 5,161 | 5,368 | 5,563 |
| Series 2003 Interest | 1,750 | | |
| Series 2008 A Interest | 10,020 | 9,793 | 9,555 |
| Series 2008 B Interest | 7,446 | 7,259 | 7,064 |
| Transfers Out | | | |
| Transfer to Water Reserve | | 6,800 | 6,800 |
| Cash Reserve (2026 column) | | | 157,936 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **215,959** | **189,896** | **352,125** |
| Unencumbered Cash Balance Dec 31 | 108,833 | 135,531 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 314,796 | 322,730 | 352,125 |

| Adopted Budget<br>**Sewer Fund** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 47,928 | 53,354 | 27,547 |
| Receipts: | | | |
| Charges for Services | 64,376 | 64,582 | 64,582 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **64,376** | **64,582** | **64,582** |
| **Resources Available:** | **112,304** | **117,936** | **92,129** |
| Expenditures: | | | |
| Personal Services | 50,943 | 75,000 | 75,000 |
| Contractual | 5,171 | 5,000 | 5,000 |
| Commodities | 2,836 | 5,389 | 5,000 |
| | | | |
| Transfers Out | | | |
| Transfer to Sewer Reserve | | 5,000 | 5,000 |
| | | | |
| Cash Reserve (2026 column) | | | 2,129 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **58,950** | **90,389** | **92,129** |
| Unencumbered Cash Balance Dec 31 | 53,354 | 27,547 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 110,059 | 121,077 | 92,129 |

**CPA Summary**

City of St. Paul 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Water Line Repair** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 73,080 | 68,609 | 67,953 |
| Receipts: | | | |
| Charges for Services | 26,144 | 26,144 | 26,144 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **26,144** | **26,144** | **26,144** |
| **Resources Available:** | **99,224** | **94,753** | **94,097** |
| Expenditures: | | | |
| Contractual | 5,874 | 1,000 | 20,000 |
| Tower Maintenance | 24,741 | 24,800 | 25,000 |
| Commodities | | 1,000 | 15,000 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | 34,097 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **30,615** | **26,800** | **94,097** |
| Unencumbered Cash Balance Dec 31 | 68,609 | 67,953 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 100,367 | 99,148 | 94,097 |

| Adopted Budget **Sanitation** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 7,858 | 2,772 | 2,642 |
| Receipts: | | | |
| Sanitation Sales | 47,962 | 48,364 | 48,364 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **47,962** | **48,364** | **48,364** |
| **Resources Available:** | **55,820** | **51,136** | **51,006** |
| Expenditures: | | | |
| Contractual | 53,048 | 48,494 | 48,494 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | 2,512 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **53,048** | **48,494** | **51,006** |
| Unencumbered Cash Balance Dec 31 | 2,772 | 2,642 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 55,421 | 56,222 | 51,006 |

| **CPA Summary** |
|---|
| |

0

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Imp Reserve** | | **Capital Equip Res** | | **Water Bond Reserve** | | **Sewer Reserve** | | **Mission Township** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 183,920 | Cash Balance Jan 1 | 10,226 | Cash Balance Jan 1 | 31,846 | Cash Balance Jan 1 | 33,201 | Cash Balance Jan 1 | 12,126 | 271,319 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Grants | 76,360 | | | | | | | Mission Township | 10,411 | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 76,360 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 10411 | 86,771 |
| Resources Available: | 260,280 | Resources Available: | 10,226 | Resources Available: | 31,846 | Resources Available: | 33,201 | Resources Available: | 22,537 | 358,090 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Machinery/Equip | 128,431 | Contractual | 8,919 | | | | | Contractual | 10,237 | |
| | | | | | | | | Commodities | 2,129 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 128,431 | Total Expenditures | 8,919 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 12,366 | 149,716 |
| Cash Balance Dec 31 | 131,849 | Cash Balance Dec 31 | 1,307 | Cash Balance Dec 31 | 31,846 | Cash Balance Dec 31 | 33,201 | Cash Balance Dec 31 | 10,171 | 208,374 ** |
| | | | | | | | | | | 208,374 ** |

**Note: These two block figures should agree.

| CPA Summary |
|---|
| |

0

## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **ARPA Grant** | | **Sales Tax Clearing** | | **Penalty Clearing** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 59,408 | Cash Balance Dec 31 | 1,457 | Cash Balance Dec 31 | 370 | Cash Balance Dec 31 | | Cash Balance Dec 31 | | 61,235 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | Sales Tax Clearing | 54,442 | Penalty Clearing | 3,753 | | | | | |
| Total Receipts | 0 | Total Receipts | 54442 | Total Receipts | 3753 | Total Receipts | 0 | Total Receipts | 0 | 58,195 |
| Resources Available: | 59,408 | Resources Available: | 55,899 | Resources Available: | 4,123 | Resources Available: | 0 | Resources Available: | 0 | 119,430 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual | 33,640 | Sales Tax Clearing | 54,050 | Penalty Clearing | 3,753 | | | | | |
| Total Expenditures | 33,640 | Total Expenditures | 54,050 | Total Expenditures | 3,753 | Total Expenditures | 0 | Total Expenditures | 0 | 91,443 |
| Cash Balance Dec 31 | 25,768 | Cash Balance Dec 31 | 1,849 | Cash Balance Dec 31 | 370 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 27,987 ** |
| | | | | | | | | | | 27,987 ** |

** Note: These two block figures should agree.

**CPA Summary**

## NOTICE OF BUDGET HEARING

The governing body of

**City of St. Paul**

will meet on August 13, 2025 at 7:00 PM at Fire Station 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 St. Paul 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 | 305,655 | 43.312 | 341,970 | 43.250 | 671,800 | 159,476 | 42.099 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Special Highway | 22,556 | | 20,000 | | 67,459 | | |
| Special Parks & Rec | 156 | | 1,500 | | 45,444 | | |
| Sales Tax Project | 95,046 | | 57,000 | | 416,008 | | |
| Grocery Store | 1,064,958 | | 1,064,994 | | 1,211,932 | | |
| Water Fund | 215,959 | | 189,896 | | 352,125 | | |
| Sewer Fund | 58,950 | | 90,389 | | 92,129 | | |
| Water Line Repair | 30,615 | | 26,800 | | 94,097 | | |
| Sanitation | 53,048 | | 48,494 | | 51,006 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 149,716 | | | | | | |
| Non-Budgeted Funds-B | 91,443 | | | | | | |
| Totals | 2,088,102 | 43.312 | 1,841,043 | 43.250 | 3,002,000 | 159,476 | 42.099 |
| | | | | | | *Revenue Neutral Rate*** | *42.099* |
| Less: Transfers | 0 | | 26,800 | | 26,800 | | |
| Net Expenditure | 2,088,102 | | 1,814,243 | | 2,975,200 | | |
| Total Tax Levied | 154,405 | | 159,473 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,564,951 | | 3,687,253 | | 3,788,150 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 509,444 | 469,444 | 424,092 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 509,444 | 469,444 | 424,092 |

*Tax rates are expressed in mills

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

**Christi Martin**

Official Title: City Clerk

RECEIVED
JUL 11 2025
NEOSHO CO. CLERK

**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF ST PAUL, HEREBY NOTIFIES THE NEOSHO COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 11, 2025.

(Seal)

Christi Whitten
Clerk or Officer of Governing Body

DEADLINES ARE NOON ON WEDNESDAY & FRIDAY BEFORE PUBLICATION

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## LEGALS

The Parsons Housing Authority is announcing the 45-day notice of the Public Hearing on September 22, 2025, at 2:00 p.m. The Draft FYAP 2026 (Five-Year Action Plan) will be available for viewing at: 1900 Belmont, Parsons, KS. Written comments regarding the Draft FYAP 2026 are encouraged and can be submitted via United States Postal mail to; 1900 Belmont, Parsons, KS. 67357, email: whitney@parsonsks.com, or fax: (620) 421-7042, no later than 2:00 p.m. on September 22, 2025.

(First published in The Chanute Tribune Tuesday, August 5, 2025)

**NOTICE OF BUDGET HEARING**

The governing body of
City of St. Paul
will meet on August 13, 2025 at 7:00 PM at Fire Station 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 St. Paul 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 | 505,615 | 43.312 | 361,970 | 43.256 | 671,806 | 159,436 | 42.099 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Special Highway | 22,556 | | 20,000 | | 67,459 | | |
| Special Parks & Rec | 156 | | 1,500 | | 45,444 | | |
| Sales Tax Project | 95,046 | | 57,000 | | 410,068 | | |
| Grocery Store | 1,064,958 | | 1,064,994 | | 1,211,932 | | |
| Water Fund | 215,959 | | 189,896 | | 593,125 | | |
| Sewer Fund | 58,950 | | 90,309 | | 93,129 | | |
| Water Line Repair | 28,615 | | 26,809 | | 94,697 | | |
| Sanitation | 53,048 | | 48,484 | | 51,006 | | |
| Non-Budgeted Funds-A | 149,716 | | | | | | |
| Non-Budgeted Funds-B | 91,843 | | | | | | |
| Totals | 2,988,103 | 43.312 | 1,841,043 | 43.256 | 3,002,000 | 159,436 | 42.099 |
| | | | | | *Revenue Neutral Rate** | | |
| Less: Transfers | 0 | | 26,800 | | 26,800 | | |
| Net Expenditure | 2,988,103 | | 1,814,243 | | 2,975,200 | | |
| Total Tax Levied | 154,605 | | 159,473 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,564,951 | | 3,687,251 | | 3,788,159 | | |
| Outstanding Indebtedness, January 1, | 2022 | | 2023 | | 2024 | | |
| G.O. Bonds | 509,444 | | 469,444 | | 424,092 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 509,444 | | 469,444 | | 424,092 | | |

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

Christi Martin
Official Title: City Clerk

(First published in the Parsons Sun Tuesday, July 29, 2025)

**IN THE DISTRICT COURT OF Labette County, KANSAS**
**CIVIL DEPARTMENT**

Freedom Mortgage Corporation
Plaintiff,
vs.
Arthur E Almond (Deceased), Luvena M Almond (Deceased), Jane Doe, John Doe, Jenny Almond, Mike Almond, Phyllis Almond, Robbie Almond, The Heirs at Law of Luvena M Almond, Deceased, Unknown Spouse of Wendy Kay Almond, Wendy Kay Almond, et al.,
Defendants

## LEGALS

(First published in The Chanute Tribune Tuesday, July 29, 2025)

**NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING**

The governing body of
Chanute Recreation Commission
will meet on August 20, 2025 at 5:30pm at 400 S. Highland Ave for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at Recreation Center Office and will be available at this meeting.

**SUPPORTING COUNTIES**

Neosho County (home county) Allen County

**BUDGET SUMMARY OF EXPENDITURES**

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget

| Fund | Prior Year Actual 2023/2024 | Current Year Estimated 2024/2025 | Proposed Budget Year 2025/2026 |
|---|---|---|---|
| General | 475,002 | 600,000 | 1,558,884 |
| Employee Benefits | 56,869 | 135,500 | 311,164 |
| | | | |
| Totals | 531,871 | 735,500 | 1,870,048 |

| Lease Purchases: | 2022 | 2023 | 2024 |
|---|---|---|---|
| July 1, | 0 | 0 | 0 |

| | |
|---|---|
| *Revenue Neutral Rate as defined by KSA 79-2988* | 5.980 |
| *Total Proposed Estimated Tax Rate* | 6.000 |

Chanute Recreation Commission
Recreation Commission Secretary

July 29; August 5

(First published in The Chanute Tribune Tuesday, August 5, 2025)

**IN THE DISTRICT COURT OF NEOSHO COUNTY, KANSAS**
**Probate Division**

In the Matter of the Estate of
Susan Marie Ingels, deceased.
Case No. NOE-2023-PR-000052

**Notice of Hearing**
**on Petition for Final Settlement**

THE STATE OF KANSAS TO ALL PERSONS CONCERNED:

YOU ARE hereby notified that a petition has been filed in this court by David L. Muntzert, Personal Representative of the Estate of Susan Marie Ingels, deceased, praying for a final settlement of the Estate, approval of acts, proceedings and accounts, determination of the heirs, and the Petitioner be finally discharged as Personal Representative of the Estate and the Petitioner be released from further liability.

YOU ARE hereby required to file your written defenses thereto on or before the 9th day of September, 2025, at 9:00 a.m., on said day, in said court, in the City of Chanute, Neosho County, Kansas, at which time and place said cause will be heard. Should you fail therein, judgment and decree will be entered in due course upon said petition.

David L. Muntzert
Personal Representative

Prepared by:
P.J. Kluin
Kluin Law Office, LLC
Attorneys at Law
105 S. Highland
Chanute, Kansas 66720