State of Kansas
City

CERTIFICATE

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

Table of Contents:		Page No	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	21,146,193	5,817,797	34.869
Debt Service	10-113	8	12,161,803	840,884	5.040
Library	12-1220	8	547,073	497,758	2.983
Special Highway		9	2,684,770		
Special Alcohol-Parks & Rec		9	306,525		
Special Alcohol-Police		10	342,579		
Public Safety&Court Training		10	8,000		
Convention & Tourism		11	382,375		
Events Fund		11	58,371		
I-135 Arena CID		12	189,617		
Utility Fund		12	7,379,065		
Stormwater Fund		13	162,007		
		13			
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			42.892
Totals		xxxxxx	45,368,378	7,156,439	County Clerk's Use Only
Budget Hearing Notice					166,846,905
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	37.776
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Nov 3 2025

County Clerk

Governing Body

CPA Summary

RECEIVED
AUG 28 2025
Sedgwick Co. Clerk

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,136,221	362,691	5,055	764	87,319	2,247
Debt Service	731,922	51,684	720	109	12,443	320
Library	433,264	30,595	426	64	7,366	189
TOTAL	6,301,407	444,970	6,201	937	107,128	2,756

County Treas Motor Vehicle Estimate	444,970				
County Treas Recreational Vehicle Estimate		6,201			
County Treas 16/20M Vehicle Estimate			937		
County Treas Commercial Vehicle Tax Estimate				107,128	
County Treas Watercraft Tax Estimate					2,756

Motor Vehicle Factor	0.07061				
Recreational Vehicle Factor		0.00098			
16/20M Vehicle Factor			0.00015		
Commercial Vehicle Factor				0.01700	
Watercraft Factor					0.00044

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
Public Safety&Court Training	General Fund	12,520	11,000	8,000	Home Rule Ord 1053-2018
General Fund-Admin	Capital Improvement Fd	250,000	550,000	500,000	KSA 12-1,118
General Fund-Admin	Capital Equipment Fund	479,600	407,880	290,168	KSA 12-1,117
General Fnd-Governing Body	Events Fund	12,000	12,000	12,000	Home Rule Ord 1100-2020
General Fund-Streets	Special Hwy Fund	1,949,461	2,395,093	1,948,878	KSA 12-1,119
General Fund	Capital Projects Fund	383,738	-	-	KSA 12-1,117
Spec Parks & Recreation	Events Fund	13,000	15,000	15,000	Charter Ord C40-2020
Utility Fd-Water	Capital Equipment Fund	28,700	50,985	36,271	KSA 12-1,117
Utility Fd-Water	Utility CIP/CEF Fund	8,000	8,000	8,000	KSA 12-825d
Utility Fd-Sewer	Utility CIP/CEF Fund	8,000	8,000	8,000	KSA 12-631o
Utility Fd-Sewer	Capital Equipment Fund	28,700	50,985	36,271	KSA 12-1,117
			-	-	
	Totals	3,173,719	3,508,943	2,862,588	
	Adjustments				
	Adjusted Totals	3,173,719	3,508,943	2,862,588	

*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:											
2009-A GO Refunding Bd	12/15/2009	12/1/2025	5.58	3,870,000	5,000	6/1 & 12/1	12/1	269	5,000	0	0
2013-A GO Bond	11/1/2013	12/1/2034	.90-4.5	1,250,000	730,000	6/1 & 12/1	12/1	28,025	60,000	26,015	65,000
2015-A GO Bond	11/12/2015	12/1/2036	3.00	2,875,000	1,985,000	6/1 & 12/1	12/1	60,690	140,000	56,490	145,000
2015-B GO Refunding Bd	11/12/2015	12/1/2036	3.00	6,180,000	3,400,000	6/1 & 12/1	12/1	103,513	395,000	91,663	400,000
2015-C GO Refunding Bd	11/12/2015	12/1/2028	2.00-3.50	770,000	295,000	6/1 & 12/1	12/1	9,975	70,000	7,875	75,000
2016-A GO Refunding Bd	2/9/2016	12/1/2028	2.00-2.50	4,130,000	665,000	6/1 & 12/1	12/1	15,950	450,000	5,375	75,000
2017-A GO Bond	1/1/2017	12/1/2037	3.00	2,285,000	1,650,000	6/1 & 12/1	12/1	50,738	25,000	50,081	180,000
2019-A GO Bond	1/8/2019	12/1/2034	3.00-4.25	342,000	255,000	6/1 & 12/1	12/1	10,025	20,000	9,425	20,000
2019-B GO Bond	10/15/2019	12/1/2035	2.00-3.00	1,040,000	750,000	6/1 & 12/1	12/1	15,756	65,000	14,456	65,000
2021-A GO Bond	9/9/2021	12/1/2036	1.00	4,780,000	3,890,000	6/1 & 12/1	12/1	46,000	305,000	42,950	310,000
2023-1 Temp Note	9/7/2023	9/1/2025	3.75	7,730,000	7,730,000	3/1 & 9/1	9/1/2026	289,875	7,730,000	0	0
2023-A GO Bond	9/7/2023	12/1/2038	4.00-5.00	4,005,000	3,850,000	6/1 & 12/1	12/1	167,650	200,000	157,650	210,000
2024-1 Temp Note	5/30/2024	10/1/2027	3.625	26,945,000	26,945,000	4/1 & 10/1	10/1/2027	976,756	0	976,756	0
2025-A GO Bond-Proposed	8/28/2025	12/1/2045	5.00	8,560,000	0	6/1 & 12/1	12/1	0	0	428,000	258,877
2025-1 Temp Note-Proposed	8/28/2025	10/1/2028	3.50	7,810,000	0	4/1 & 10/1	10/1/2028	0	0	273,350	0
Total G.O. Bonds					**52,150,000**			**1,775,222**	**9,465,000**	**2,140,086**	**1,803,877**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**52,150,000**			**1,775,222**	**9,465,000**	**2,140,086**	**1,803,877**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

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

***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 Park City
Sedgwick County

As provided in KSA 79-2553 *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	$433,264	$497,758
Delinquent Tax	$0	$0
Motor Vehicle Tax	$25,879	$30,595
Recreational Vehicle Tax	$377	$426
16/20M Vehicle Tax	$49	$64
TOTAL TAXES	$459,569	$528,843
Difference in Total Taxes:	$69,274	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$145,187,129	$166,808,546
Did Assessed Valuation Decrease?	No	
Levy Rate	2.984	2.984
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

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

If the municipality would not have qualified for a grant, please see the below narrative for assistance

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	5,359,988	7,426,677	7,961,516
Receipts:			
Ad Valorem Tax	4,735,414	5,136,221	xxxxxxxxxxxxxxxx
Delinquent Tax	31,815	0	0
Motor Vehicle Tax	318,110	311,123	362,691
Recreational Vehicle Tax	3,892	4,529	5,055
16/20M Vehicle Tax	739	588	764
Commercial Vehicle Tax	84,934	76,312	87,319
Watercraft Tax	2,337	2,689	2,247
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor	64,142	64,000	66,349
Sales Tax - City	2,220,543	2,000,000	2,200,000
Sales Tax - County	2,252,834	2,000,000	2,150,000
Franchise Tax	1,050,812	950,000	975,000
Intergovernmental	44,826	39,530	39,530
Licenses & Permits	614,029	297,000	293,575
Fines & Court Costs	99,169	152,800	119,800
Charges for Services	12,930	15,900	21,500
Return Check Fee	990	1,200	900
Animal Shelter Reimbursement	420	1,000	1,000
Senior Center Activity Fee	2,081	1,500	2,500
Donations	433	300	300
Local Revenue Sharing	750,000	750,000	750,000
CID Administration Fees	0	0	2,500
Concessions	0	0	12,500
Swimming Pool Admissions	0	0	26,000
Swimming Pool Misc	0	0	5,000
Sales of Real Estate	3,675	0	0
Reimbursements	16,748	0	0
Insurance Proceeds	21,220	30,000	25,000
Health Insurance Surcharges	2,100	2,000	2,000
Xfer fm Public Safety & Court Training Fe	12,520	11,000	8,000
In Lieu of Taxes (IRB)	5,272	25,913	19,850
Interest on Idle Funds	306,092	175,000	175,000
Neighborhood Revitalization Rebate		0	0
Miscellaneous	6,921	15,000	12,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,664,998**	**12,063,605**	**7,366,880**
Resources Available:	**18,024,986**	**19,490,282**	**15,328,396**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	18,024,986	19,490,282	15,328,396
Expenditures:			
Administration	2,305,827	2,468,208	2,620,015
Court	313,533	368,350	342,364
Governing Body	311,583	407,795	390,718
Human Resources	254,666	324,103	339,057
Police	3,267,286	4,035,128	4,108,887
Code Enforcement	288,919	311,341	309,521
Legal	97,974	108,140	111,034
Building Inspection	316,125	341,137	351,780
Planning & Zoning	167,574	160,512	144,075
Pride Community Building	4,280	5,220	4,675
Senior Center	160,966	150,337	215,005
Information Technology	144,609	0	0
Maintenance	58,211	0	0
Parks	529,115	449,656	502,760
Aquatic Center	0	0	208,913
Community Building	71,025	3,746	3,275
Recreation Expenditures	0	0	121,215
Streets	2,306,616	2,395,093	1,948,878
Subtotal detail (Should agree with detail)	10,598,309	11,528,766	11,722,172

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	985,325	1,101,644	1,117,899
Contractual	111,353	137,496	138,710
Commodities	15,956	15,450	17,125
Capital Outlay	436,837	255,738	256,113
Miscellaneous Expense	173	0	300,000
Transfer to Capital Improvement Fun	250,000	550,000	500,000
Transfer to Capital Equipment Fund	479,600	407,880	290,168
Transfer to Other Funds (Fund 500)	26,583	0	0
Total	**2,305,827**	**2,468,208**	**2,620,015**
Court			
Salaries	183,569	196,953	187,294
Contractual	127,864	167,721	152,540
Commodities	2,100	3,676	2,530
Total	**313,533**	**368,350**	**342,364**
Governing Body			
Salaries	56,294	55,940	55,898
Contractual	186,111	299,605	285,320
Commodities	18,064	40,250	37,500
Capital Outlay	38,791	0	0
Miscellaneous Expense	323	0	0
Transfer to Events Fd	12,000	12,000	12,000
Total	**311,583**	**407,795**	**390,718**
Human Resources			
Salaries	230,115	282,668	303,722
Contractual	20,250	35,215	29,115
Commodities	4,301	6,220	6,220
Total	**254,666**	**324,103**	**339,057**
Police			
Salaries	2,651,760	3,155,723	3,272,648
Contractual	256,819	368,459	307,361
Commodities	148,148	160,399	149,025
Capital Outlay	5,915	6,815	35,000
Reimbursements	204,644	343,732	344,853
Total	**3,267,286**	**4,035,128**	**4,108,887**
Code Enforcement			
Salaries	262,328	268,036	272,641
Contractual	19,496	32,975	26,580
Commodities	7,095	10,330	10,300
Total	**288,919**	**311,341**	**309,521**
Legal			
Salaries	96,075	106,113	108,999
Contractual	1,789	1,990	1,900
Commodities	110	35	135
Total	**97,974**	**108,140**	**111,034**
Building Inspection			
Salaries	297,863	315,702	326,215
Contractual	13,751	20,235	20,315
Commodities	4,509	5,200	5,250
Total	**316,125**	**341,137**	**351,780**
Page 1 - Total	**7,155,913**	**8,364,202**	**8,573,376**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Planning & Zoning			
Salaries	105,617	104,987	89,565
Contractual	61,562	54,925	54,110
Commodities	395	600	400
Total	**167,574**	**160,512**	**144,075**
Pride Community Building			
Contractual	4,280	5,220	4,675
Total	**4,280**	**5,220**	**4,675**
Senior Center			
Salaries	120,768	106,577	167,955
Contractual	28,853	33,658	34,150
Commodities	11,345	10,102	12,900
Total	**160,966**	**150,337**	**215,005**
Information Technology			
Salaries	225,003	243,138	235,291
Contractual	187,580	195,917	205,020
Commodities	36,910	9,900	30,600
IT Dept Reallocation	(304,884)	(448,955)	(470,911)
Total	**144,609**	**0**	**0**
Maintenance			
Salaries	112,315	171,535	154,646
Contractual	30,210	35,824	39,500
Commodities	19,864	31,150	24,650
Miscellaneous Expense	225	0	0
Maintenance Dept Reallocation	(104,403)	(238,509)	(218,796)
Total	**58,211**	**0**	**0**
Parks			
Salaries	285,200	332,961	314,535
Contractual	79,739	71,445	145,275
Commodities	31,333	45,250	42,950
Capital Outlay	128,391	0	0
Miscellaneous Expense	4,452	0	0
Total	**529,115**	**449,656**	**502,760**
Aquatic Center			
Salaries	0	0	139,463
Contractual	0	0	21,950
Commodities	0	0	47,500
Total	**0**	**0**	**208,913**
Community Building			
Contractual	3,088	3,546	2,975
Commodities	4,424	200	300
Capital Outlay	63,513	0	0
Total	**71,025**	**3,746**	**3,275**
Recreation Expenditures			
Salaries	0	0	111,215
Commodities	0	0	10,000
Total	**0**	**0**	**121,215**
Streets			
Transfer to Special Highway Fund	1,949,461	2,395,093	1,948,878
Transfer to Capital Projects Fund	357,155	0	0
Total	**2,306,616**	**2,395,093**	**1,948,878**
Page 2 -Total	**3,442,396**	**3,164,564**	**3,148,796**
Page 1 -Total	**7,155,913**	**8,364,202**	**8,573,376**
Grand Total	**10,598,309**	**11,528,766**	**11,722,172**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,888,083	8,470,532	9,719,308
Receipts:			
Ad Valorem Tax	665,411	731,922	xxxxxxxxxxxxxxxx
Delinquent Tax	4,429	0	0
Motor Vehicle Tax	44,097	43,720	51,684
Recreational Vehicle Tax	540	636	720
16/20M Vehicle Tax	103	83	109
Commercial Vehicle Tax	11,774	10,724	12,443
Watercraft Tax	406	378	320
In Lieu of Taxes	741	3,640	2,830
Interest on Idle Funds	420,414	200,000	450,000
Bond Proceeds	3,107,265	10,000,000	0
Bond Premium	0	385,000	0
Special Assessments	1,523,856	1,445,747	999,852
GO 2006-A Reimbursement	81,590	82,780	83,653
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,860,626**	**12,904,630**	**1,601,611**
Resources Available:	**11,748,709**	**21,375,162**	**11,320,919**
Expenditures:			
Bond Interest	1,151,241	1,729,778	2,089,334
Bond Principal	1,799,834	9,316,076	1,653,006
Cost of Issuance	262,973	225,000	0
Original Issue Discount	64,129	385,000	0
Cash Reserve (2026 column)			8,419,463
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**3,278,177**	**11,655,854**	**12,161,803**
Unencumbered Cash Balance Dec 31	8,470,532	9,719,308	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	6,651,419	18,375,254	12,161,803
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,161,803
		Tax Required	840,884
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	840,884

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	393,893	433,264	xxxxxxxxxxxxxxxx
Delinquent Tax	2,729	0	
Motor Vehicle Tax	26,166	25,879	30,595
Recreational Vehicle Tax	320	377	426
16/20M Vehicle Tax	64	49	64
Commercial Vehicle Tax	6,986	6,347	7,366
Watercraft Tax	241	224	189
In Lieu of Taxes	439	2,156	1,675
Reimbursement		9,000	9,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**430,838**	**477,296**	**49,315**
Resources Available:	**430,838**	**477,296**	**49,315**
Expenditures:			
Remittance to Library	430,838	477,296	547,073
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**430,838**	**477,296**	**547,073**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	445,663	477,296	547,073
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	547,073
		Tax Required	497,758
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	497,758

CPA Summary

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	339,523	481,780	782,022
Receipts:			
State of Kansas Gas Tax	237,437	210,080	210,830
County Transfers Gas	103,937	92,700	93,040
Transfer From General Fd-Streets Dept	1,949,461	2,395,093	1,948,878
Reimbursement	239	0	0
Miscellaneous	2,234	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,293,308**	**2,697,873**	**2,252,748**
Resources Available:	**2,632,831**	**3,179,653**	**3,034,770**
Expenditures:			
Salaries	298,340	340,226	315,445
Contractual	190,637	298,605	247,275
Commodities	26,454	52,800	86,050
Capital Outlay	1,635,614	1,706,000	1,736,000
Miscellaneous	6	0	0
Contingency Reserve	0	0	300,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,151,051**	**2,397,631**	**2,684,770**
Unencumbered Cash Balance Dec 31	481,780	782,022	350,000
2024/2025/2026 Budget Authority Amoun	2,541,836	2,697,631	2,684,770

Adopted Budget

Special Alcohol-Parks & Rec	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	155,034	206,176	240,176
Receipts:			
State Payments - Liquor Tax	64,142	64,000	66,349
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,142**	**64,000**	**66,349**
Resources Available:	**219,176**	**270,176**	**306,525**
Expenditures:			
Parks Beautification	0	15,000	15,000
Transfer to Events Fund	13,000	15,000	15,000
Cash Reserve (2026 column)			276,525
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,000**	**30,000**	**306,525**
Unencumbered Cash Balance Dec 31	206,176	240,176	0
2024/2025/2026 Budget Authority Amoun	28,000	30,000	306,525

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol-Police**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	148,088	212,230	276,230
Receipts:			
State Payments - Liquor Tax	64,142	64,000	66,349
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,142**	**64,000**	**66,349**
Resources Available:	**212,230**	**276,230**	**342,579**
Expenditures:			
Contingency Reserve	0	0	342,579
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**342,579**
Unencumbered Cash Balance Dec 31	212,230	276,230	0
2024/2025/2026 Budget Authority Amoun	50,000	267,088	342,579

Adopted Budget

Public Safety&Court Training	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,832	0	0
Receipts:			
Public Safety & Court Training Fees	6,688	11,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,688**	**11,000**	**8,000**
Resources Available:	**12,520**	**11,000**	**8,000**
Expenditures:			
Transfer to General Fund	12,520	11,000	8,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,520**	**11,000**	**8,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	13,250	11,000	8,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention & Tourism**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	529,826	533,856	438,236
Receipts:			
Transient Guest Tax	240,495	225,000	240,000
Interest on Idle Funds	23,515	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**264,010**	**245,000**	**260,000**
Resources Available:	**793,836**	**778,856**	**698,236**
Expenditures:			
Salaries	0	505	0
Contractual	259,952	325,115	267,375
Commodities	0	15,000	15,000
Cash Reserve (2026 column)			100,000
Miscellaneous	28		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**259,980**	**340,620**	**382,375**
Unencumbered Cash Balance Dec 31	533,856	438,236	315,861
2024/2025/2026 Budget Authority Amoun	319,695	440,620	382,375

Adopted Budget

Events Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	24,338	37,843	35,560
Receipts:			
Donations	28,856	25,945	28,000
Transfer From Gen Fd-Governing Body	12,000	12,000	12,000
Transfer From Special Parks & Recreatio	13,000	15,000	15,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,856**	**52,945**	**55,000**
Resources Available:	**78,194**	**90,788**	**90,560**
Expenditures:			
Salaries	0	4,478	2,171
Contractual	40,129	50,150	55,500
Commodities	222	600	700
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,351**	**55,228**	**58,371**
Unencumbered Cash Balance Dec 31	37,843	35,560	32,189
2024/2025/2026 Budget Authority Amoun	45,000	55,228	58,371

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **I-135 Arena CID**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	49,617	49,617
Receipts:			
Sales Tax - CID	49,617	300,000	140,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**49,617**	**300,000**	**140,000**
Resources Available:	**49,617**	**349,617**	**189,617**
Expenditures:			
Contractual	0	300,000	189,617
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**300,000**	**189,617**
Unencumbered Cash Balance Dec 31	49,617	49,617	0
2024/2025/2026 Budget Authority Amoun	0	300,000	189,617

Adopted Budget

Utility Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,452,848	3,717,348	3,221,147
Receipts:			
Water	2,584,638	2,473,400	2,498,900
Sewer	1,913,665	1,897,800	1,881,500
Solid Waste	652,049	618,500	659,500
Interest on Idle Funds	161,090	75,000	125,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,311,442**	**5,064,700**	**5,164,900**
Resources Available:	**8,764,290**	**8,782,048**	**8,386,047**
Expenditures:			
Water	2,664,682	2,717,786	3,523,287
Sewer	1,661,872	2,095,189	3,091,853
Solid Waste	646,988	629,956	675,383
Xfer to CEF Fund (from Water)	28,700	50,985	36,271
Xfer to CEF Funds (from Sewer)	28,700	8,000	36,271
Xfer to Util CIP/CEF Improve (from Wat	8,000	50,985	8,000
Xfer to Util CIP/CEF Improve (from Sew	8,000	8,000	8,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,046,942**	**5,560,901**	**7,379,065**
Unencumbered Cash Balance Dec 31	3,717,348	3,221,147	1,006,982
2024/2025/2026 Budget Authority Amoun	5,815,518	6,310,901	7,379,065

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stormwater Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	122,308	517,716	762,804
Receipts:			
Charges For Services			
Stormwater Fees	400,399	400,000	524,000
Late Fees	5,193	3,000	3,500
Bad Debt Collection	63	100	50
Interest on Idle Funds	13,150	7,000	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**418,805**	**410,100**	**537,550**
Resources Available:	**541,113**	**927,816**	**1,300,354**
Expenditures:			
Personnel	0	143,012	87,757
Contractual	23,397	19,000	21,600
Commodities	0	3,000	2,650
Cash Reserve (2026 column)			50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,397**	**165,012**	**162,007**
Unencumbered Cash Balance Dec 31	517,716	762,804	1,138,347
2024/2025/2026 Budget Authority Amoun	55,355	165,012	162,007

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	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 Amoun	0	0	0

CPA Summary

(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:		
015 Capital Equipment		**016 Capital Improvemen**		**018 Spec Expend Trust**		**026 Publ Sfty/Court Tech**		**027 KS Law Enforce Trust**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,844,485	Cash Balance Jan 1	1,015,674	Cash Balance Jan 1	10,478	Cash Balance Jan 1	23,540	Cash Balance Jan 1	12,531	2,906,708
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	99,602	Interest Income	47,276	Donations	1,801	Technology Fees	3,885	Interest Income	583	
Miscellaneous Income	66,235	Xfer fm Gen-Admin	250,000							
Xfer fm Utility-Water	28,700									
Xfer fm Utility-Sewer	28,700									
Xfer fm Gen-Admin	479,600									
Total Receipts	702,837	Total Receipts	297,276	Total Receipts	1,801	Total Receipts	3,885	Total Receipts	583	1,006,382
Resources Available:	2,547,322	Resources Available:	1,312,950	Resources Available:	12,279	Resources Available:	27,425	Resources Available:	13,114	3,913,090
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	68,402			Commodities	300					
Commodities	27,298									
Machinery & Equip	104,043									
Total Expenditures	199,743	Total Expenditures	0	Total Expenditures	300	Total Expenditures	0	Total Expenditures	0	200,043
Cash Balance Dec 31	2,347,579	Cash Balance Dec 31	1,312,950	Cash Balance Dec 31	11,979	Cash Balance Dec 31	27,425	Cash Balance Dec 31	13,114	**3,713,047** **
										3,713,047 **

**Note: These two block figures should agree

CPA Summary

(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:		
032 Fire Insurance		**040 Opioid Settlement**		**5 Pending State Forfeitu**		**46 State Drug Tax Sharir**		**090 Sales Tax Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	24,122	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	4,164	28,286
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Distributions	27,425	Pending Forfeiture	13,959			Sales Tax	3,897	
				Interest Income	596					
Total Receipts	0	Total Receipts	27,425	Total Receipts	14,555	Total Receipts	0	Total Receipts	3,897	45,877
Resources Available:	0	Resources Available:	51,547	Resources Available:	14,555	Resources Available:	0	Resources Available:	8,061	74,163
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
								Sales Tax Distribution	4,250	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	4,250	4,250
Cash Balance Dec 31	0	Cash Balance Dec 31	51,547	Cash Balance Dec 31	14,555	Cash Balance Dec 31	0	Cash Balance Dec 31	3,811	**69,913** **
										69,913 **

**Note: These two block figures should agree.

CPA Summary

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
092 RWD Agency		**093 Water Protection**		**100 Sect 125 Flex Plan**		**500 Capital Projects**		**606 Util CIP/CEF Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,968	Cash Balance Jan 1	2,007	Cash Balance Jan 1	24,267	Cash Balance Jan 1	-6,379,885	Cash Balance Jan 1	813,166	-5,538,477
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
RWD Fees	5,000	Water Protect Fees	646	Interest Income	2	Fed Grant Proceeds	76,800	Interest Income	38,533	
				Employee Contrib	128,427	Temp Note Proceeds	23,837,735	Xfer Fm Util Fd-Wtr	8,000	
						Cancelled PY Encumb	6,698	Xfer Frm Util Fd-Swr	8,000	
						Sale of Real Estate	50,503			
						Trnsf Fm Gen-Streets	357,155			
						Trnsf Fm Gen-Admin	26,583			
Total Receipts	5,000	Total Receipts	646	Total Receipts	128,429	Total Receipts	24,355,474	Total Receipts	54,533	24,544,082
Resources Available:	6,968	Resources Available:	2,653	Resources Available:	152,696	Resources Available:	17,975,589	Resources Available:	867,699	19,005,605
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
RWD Fees	5,000	Water Protect Disb	646	FSA/HRA Distr	119,446	Contractual	21,464,487			
						Commodities	14,000			
						Capital Outlay	125,698			
						Misc Expense	25,985			
Total Expenditures	5,000	Total Expenditures	646	Total Expenditures	119,446	Total Expenditures	21,630,170	Total Expenditures	0	21,755,262
Cash Balance Dec 31	1,968	Cash Balance Dec 31	2,007	Cash Balance Dec 31	33,250	Cash Balance Dec 31	-3,654,581	Cash Balance Dec 31	867,699	**-2,749,657** **
						10-1116 applies	See Tab B			**-2,749,657** **

**Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
620 Customer Deposit		**630 Util Operating Resrv**		**640 Utility Depreciation**		**660 MTBE Reserve**		**680 Utility Surplus Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	373,853	Cash Balance Jan 1	100,000	Cash Balance Jan 1	821,152	Cash Balance Jan 1	462,490	1,757,495
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Customer Deposits	32,545	Interest Income	17,401			Interest Income	38,221	Interest Income	83,125	
Total Receipts	32,545	Total Receipts	17,401	Total Receipts	0	Total Receipts	38,221	Total Receipts	83,125	171,292
Resources Available:	32,545	Resources Available:	391,254	Resources Available:	100,000	Resources Available:	859,373	Resources Available:	545,615	1,928,787
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Customer Refunds	32,545							Capital Outlay	8,735	
Total Expenditures	32,545	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	8,735	41,280
Cash Balance Dec 31	0	Cash Balance Dec 31	391,254	Cash Balance Dec 31	100,000	Cash Balance Dec 31	859,373	Cash Balance Dec 31	536,880	**1,887,507** **
										1,887,507 **

**Note: The two bold yellow figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Park City

will meet on August 26, 2025 at 7:00 p.m. at City Administration Building, 1941 E. 61st St. N for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Administration Building, 1941 E. 61st St. N and will be available at this hearing.

BUDGET SUMMARY

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

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	10,598,309	35.910	11,528,766	35.377	21,146,193	5,817,797	34.877
Debt Service	3,278,177	5.046	11,655,854	5.041	12,161,803	840,884	5.041
Library	430,838	2.987	477,296	2.984	547,073	497,758	2.984
Special Highway	2,151,051		2,397,631		2,684,770		
Special Alcohol-Parks & Re	13,000		30,000		306,525		
Special Alcohol-Police					342,579		
Public Safety&Court Trainir	12,520		11,000		8,000		
Convention & Tourism	259,980		340,620		382,375		
Events Fund	40,351		55,228		58,371		
I-135 Arena CID			300,000		189,617		
Utility Fund	5,046,942		5,560,901		7,379,065		
Stormwater Fund	23,397		165,012		162,007		
Non-Budgeted Funds-A	200,043						
Non-Budgeted Funds-B	4,250						
Non-Budgeted Funds-C	21,755,262						
Non-Budgeted Funds-D	41,280						
Totals	43,855,400	43.943	32,522,308	43.402	45,368,378	7,156,439	42.902
						*Revenue Neutral Rate***	*37.776*
Less: Transfers	3,173,719		3,508,943		2,862,588		
Net Expenditure	40,681,681		29,013,365		42,505,790		
Total Tax Levied	5,871,493		6,301,407		xxxxxxxxxxxxxxx		
Assessed Valuation	133,616,933		145,187,129		166,808,546		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	21,080,000		27,145,000		52,150,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	21,080,000		27,145,000		52,150,000		

*Tax rates are expressed in mills

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

Dee Anne Grunder

City Official Title: Finance Director

Park City public notice

(Published in The Ark Valley News Aug. 7, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Park City

will meet on August 26, 2025 at 7:00 p.m. at City Administration Building, 1941 E. 61st St. N for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Administration Building, 1941 E. 61st St. N and will be available at this hearing.

BUDGET SUMMARY

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

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	10,598,309	35.910	11,528,766	35.377	***21,146,193	5,817,797	34.877
Debt Service	3,278,177	5.046	11,655,854	5.041	***12,161,853	840,884	5.041
Library	430,838	2.987	477,296	2.984	547,073	497,758	2.984
Special Highway	2,151,051		2,397,631		2,684,770		
Special Alcohol-Parks & Rec	13,000		30,000		306,525		
Special Alcohol-Police					342,579		
Public Safety&Court Trustee	12,520		11,000		8,000		
Convention & Tourism	250,980		340,620		382,375		
Events Fund	40,351		55,228		58,371		
I-135 Areas CID			300,000		189,617		
Utility Fund	5,646,942		5,560,901		7,379,065		
Stormwater Fund	23,597		165,912		162,007		
Non-Budgeted Funds-A	200,043						
Non-Budgeted Funds-B	4,250						
Non-Budgeted Funds-C	21,755,262						
Non-Budgeted Funds-D	41,280						
Totals	43,855,400	43.943	32,522,308	43.402	45,368,378	7,156,439	42.902
						Revenue Neutral Rate**	37.779
Less: Transfers	3,173,719		3,508,943		2,862,588		
Net Expenditure	40,681,681		29,013,365		42,505,790		
Total Tax Levied	5,871,493		6,301,407		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	133,616,933		145,187,129		166,808,546		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	21,080,000		27,145,000		52,150,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	21,080,000		27,145,000		52,150,000		

*Tax rates are expressed in mills

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

***The increase in the proposed expenditures in the General and Debt Service funds for 2026 is due to a requirement to budget the cash carryover.

Dee Anna Grunder

City Official Title: Finance Director

Affidavit of Publication

STATE OF KANSAS,
SEDGWICK COUNTY, ss.

Chris Strunk, being first duly sworn, deposes and says: That he is Publisher of The Ark Valley News, formerly The Valley Center Index, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Sedgwick County Kansas, with a general paid circulation on a yearly basis in Sedgwick County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so 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 Valley Center 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 weeks, the first publication thereof being made as aforesaid on the 7th day of August, 2025 with subsequent publications being made on the following dates:

_____, 2025 _____, 2025

_____, 2025 _____, 2025

_____, 2025 _____, 2025

Chris Strunk

Subscribed and sworn to before me this 7th day of August, 2025.

Notary Public

My commission expires

Additional copies $

Printer's fee

LISA K. STRUNK NOTARY PUBLIC 4/24/28 STATE OF KANSAS

Resolution No. 1265-2025

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

WHEREAS, the Revenue Neutral Rate for the City of Park City was calculated as 37.776 mills by the Sedgwick County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Park City, 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 PARK CITY:

The City of Park City shall levy a property tax rate exceeding the Revenue Neutral Rate of 37.776 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 26th day of August, 2025 and **SIGNED** by the Mayor.

John Lehnherr, Mayor

Attested:

Marlo Rugg, City Clerk

PARK CITY SEDGWICK COUNTY, KANSAS

RECEIVED

AUG 2 8 2025

Sedgwick Co. Clerk

Roll Call Vote

A Roll Call Vote of the City of Park City To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 26, 2025
Resolution No. 12-65-2025

Governing Body Member	Yes	No	No Vote
Mayor John Lehnherr			No tie to break
Council Member Charley Davidson	X		
Council Member George Glover	X		
Council Member Linda Westhafer	X		
Council Member Charles Schwanke	X		
Council Member Terry Osburn	X		
Council Member Troy Hill	X		
Council Member Brandi Baily	X		
Council Member Jim Schroeder	X		
TOTALS	8	Ø	1

Attest:

By: Marci Rugg
City Clerk

PARK CITY SUMMIT COUNTY