

NOTICE OF BUDGET HEARING

2027

The governing body of

Neodesha

will meet on August 26, 2026 at 4:00 p.m. at City Hall, 1407 N 8th Street, Neodesha KS 66757 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 Hall, 1407 N 8th Street, Neodesha KS 66757 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.

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

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	3,548,359	50.696	3,196,070	52.007	3,213,860	546,570	46.807
Debt Service							
Library	93,824	8.790	133,180	10.189	153,000	119,215	10.209
Economic Development	64,689	4.124	64,500	3.444	86,500	79,669	6.823
200 Special Highway	5,741		100,000		100,000		
201 Special Parks			20,000		20,000		
204 Swim Pool Bond			42,850				
206 WMC Bond Pmt							
207 Tort Liability							
700 Gas Fund	2,562,680		3,531,760		3,342,940		
701 Water Fund	675,699		1,105,180		1,141,930		
702 Electric Fund	4,406,670		5,279,020		5,137,020		
703 Sewer Fund	347,200		477,960		600,260		
704 Solid Waste Fund	191,743		259,860		273,500		
706 Storm Water Fund	1,308		56,000		99,500		
214 Infrastructure Fund	97,527		700,000		850,000		
216 EMS Sales Tax			650,000		650,000		
Non-Budgeted Funds-A	1,014,844						
Non-Budgeted Funds-B	2,008,082						
Non-Budgeted Funds-C	50,763						
Non-Budgeted Funds-D	982,648						
Totals	16,051,777	63.610	15,616,380	65.640	15,668,510	745,454	63.839
Revenue Neutral Rate** 63.881							

Less: Transfers	854,000	1,510,000	1,120,000
Net Expenditure	15,197,777	14,106,380	14,548,510
Total Tax Levied	618,900	745,559	xxxxxxxxxxxxxxxxx
Assessed Valuation	10,933,401	11,364,012	11,677,050
Outstanding Indebtedness, January 1,	2024	2025	2026
G.O. Bonds	9,889,593	9,680,516	10,230,249
Revenue Bonds	0	0	0
Other	1,772,000	1,772,000	0
Lease Purchase Principal	733,990	659,685	519,097
Total	12,395,583	12,112,201	10,749,346

*Tax rates are expressed in mills

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

Devin Johnson

City Official Title:

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS }
WILSON COUNTY } ss.

Rob Morgan being first duly sworn, deposes
and says: That he is editor of

The Neodesha Derrick News

a newspaper printed in the State of Kansas, and published in and of
general circulation in Wilson County, Kansas, with a general paid
circulation on a monthly basis, and that said newspaper is not a trade,
religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has
been so published continuously and uninterruptedly in said county and
state for a period of more than one year prior to the first publication
of said notice; and has been admitted at the post office of Neodesha 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 one
consecutive weeks, the first publication thereof being made aforesaid on
the 6 day of AUGUST, 2026
with subsequent publications being made on the following dates:

_____, 20_____, 20_____
[Signature]

Printer's Fee \$ _____
Subscribed and sworn to before me this 28 day
of September, 2026



Rhonda Michelle Howell
Notary Public

My commission expires May 31, 2030

Approved: _____

Judge: _____

(First published in the Neodesha Derrick News Aughust 6, 2026)

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Detailed budget information is available at City Hall, 1407 N 8th Street, Neodesha KS 66757 and will be available at this hearing.

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-298H

City Official Title:

To the Clerk of Wilson County, State of Kansas

We, the undersigned, officers of

Neodesha

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 2027; and (3) the Amounts(s) of 2026 Ad Valorem Tax are within statutory limitations.

County Clerk's Use Only

63.881

NO

County Clerk

Commissioner

Governing Body

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

Budgeted Fund for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	590,714	76,727	1,586	516	3,097	479
Debt Service						
Library	115,725	15,031	311	101	607	94
Economic Development	39,120	5,081	105	34	205	32
TOTAL	745,559	96,839	2,002	651	3,909	605

County Treas Motor Vehicle Estimate	96,839					
County Treas Recreational Vehicle Estimate		2,002				
County Treas 16/20M Vehicle Estimate			651			
County Treas Commercial Vehicle Tax Estimate				3,909		
County Treas Watercraft Tax Estimate						605

Motor Vehicle Factor	0.12989					
Recreational Vehicle Factor		0.00269				
16/20M Vehicle Factor			0.00087			
Commercial Vehicle Factor				0.00524		
Watercraft Factor						0.00081

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
General (Streets) (100)	Equip Reserves (720)	-	-	60,000	12-1,117
Gas Fund (700)	General (100)	500,000	800,000	450,000	12-825d
Gas Fund (700)	Equip Reserves (720)	-	-	-	12-825d
Gas Fund (700)	Gas Reserves (710)	-	-	150,000	12-825d
Gas Fund (700)	Employee Benefits	4,000	-	-	12-825d
Water Fund (701)	General (100)	-	-	-	12-825d
Water Fund (701)	Water Reserves (711)	-	-	25,000	12-825d
Electric Fund (702)	General (100)	350,000	650,000	300,000	12-1,117
Electric Fund (702)	Equip Reserves (720)	-	-	-	12-825d
Electric Fund (702)	Electric Reserves (712)	-	-	100,000	12-825d
Sewer Fund (703)	General (100)	-	-	-	12-1,117
Sewer Fund (703)	Sewer Reserves (713)	-	-	25,000	12-825d
Sewer Fund (703)	Raw Water Project	-	-	-	12-825d
Solid Waste Fund (704)	General (100)	-	20,000	-	12-825d
Solid Waste Fund (704)	SW Reserves (724)	-	-	20,000	12-1,117
Storm Water Fund (706)	General (100)	-	40,000	-	12-1,117
Storm Water Fund (706)	Storm Wtr Res (716)	-	-	50,000	12-16,102
WMC Bond Pmt	General (100)	-	-	-	79-2958
Police Bldg Project	General (100)	-	-	-	10-117a
	Totals	854,000	1,510,000	1,120,000	
	Adjustments				
	Adjusted Totals	854,000	1,510,000	1,120,000	

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Raw Water Project 2020A	10/5/2020	9/28/2060	1.50	7,000,000	6,335,581	9/28	9/28	97,087	136,922	95,033	138,976
Gas Line Project 2022A	2/10/2022	2/25/2062	2.13	1,766,000	1,678,866	2/25	2/25	36,404	29,591	35,675	30,320
Police Facility 2022B	8/30/2022	9/1/2032	2.90	631,000	460,000	03/01;09/01	9/1	6,670	66,670	5,800	67,800
Water Line Project 2023A	6/27/2023	6/27/2063	1.75	998,000	962,802	6/27	6/27	17,159	17,751	16,849	18,061
Water Improvements 2025A	9/24/2025	9/24/2065	2.88	793,000	793,000	9/24	9/24	22,798	10,829	22,487	11,140
Total G.O. Bonds					10,230,249			180,118	261,763	175,844	266,297
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					10,230,249			180,118	261,763	175,844	266,297

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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 2026	Payments Due 2026	Payments Due 2027
Ambulance x 2	8/5/2021	84	1.81	530,146	235,497	81,398	81,398
Pumper Truck	7/1/2024	60	6.97	348,500	283,600	90,000	90,000
Totals					519,097	171,398	171,398

*****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: 2027

Library found in: Neodesha
Wilson 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	Proposed Year
	<u>2026</u>	<u>2027</u>
Ad Valorem	\$115,725	\$119,215
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$14,619	\$15,031
Recreational Vehicle Tax	\$300	\$311
16/20M Vehicle Tax	<u>\$1,453</u>	<u>\$101</u>
TOTAL TAXES	\$132,097	\$134,658
Difference in Total Taxes:	\$2,561	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$11,364,012	\$11,677,050
Did Assessed Valuation Decrease?	No	
Levy Rate	10.189	10.209
Difference in Levy Rate:	0.020	
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

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	133,332	78,335	829,385
Receipts:			
Ad Valorem Tax	495,943	590,714	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	37,849	0	
Motor Vehicle Tax	65,544	72,600	76,727
Recreational Vehicle Tax	1,320	1,491	1,586
16/20M Vehicle Tax	508	7,213	516
Commercial Vehicle Tax	2,739	1,847	3,097
Watercraft Tax	0	955	479
Gross Earning (Intangible) Tax	0	0	0
City/County Revenue Share	0	0	0
Mineral Production Tax	5	0	0
Sales Tax	362,881	360,000	360,000
Sales Tax - WMC	362,881	360,000	360,000
911 Tax	100	400	100
Weeds & Demolition Tax	2,750	6,000	2,700
Local Alcoholic Liquor Tax	5,435	6,000	5,500
Ambulance Tax Levy	0	0	0
EMS Sales Tax	771,000	650,000	0
Federal Grants	0	0	0
Click It or Ticket Grant	8,488	0	0
State Grants	1,738	0	0
PD Fines, Forfeitures & Penalties	52,737	65,000	54,000
Ambulance Fees	270,420	150,000	60,000
Neodesha Township Fire	21,880	16,500	22,000
Cemetery Fees	5,655	8,500	5,600
Utility Transfer Fees	1,030	1,000	1,000
Insufficient Check Fees	0	500	500
Swimming Pool	39,133	50,000	40,000
Dog Tags	945	1,200	1,000
Franchises & Licenses	22,027	20,000	22,000
UTV Registrations	200	1,000	300
Interest Income	3,269	2,500	3,300
Oil Royalties	5,443	7,000	5,500
Rental Income - Hangar Rent	2,940	3,600	3,600
Rental Income - Civic Center	2,430	2,000	2,400
Rental Income - Incubator Building	3,600	3,600	3,600
Rental Income - Farm	11,404	11,500	11,400
Rental Income - RV Park	30,533	25,000	30,000
Rental Income - Driving Range	1,013	1,000	1,000
Auction Proceeds	0	10,000	10,000
Sale of Property - Land Bank	4,545	0	0
Residual Transfer from WMC Bond Pmt	0	0	0
Residual Transfer from Police Bldg Project	0	0	0
Transfer from Gas Fund	500,000	800,000	450,000
Transfer from Water Fund	0	0	0
Transfer from Electric Fund	350,000	650,000	300,000
Transfer from Solid Waste Fund	0	20,000	0
Transfer from Storm Water Fund	0	40,000	0
Transfer from Sewer Fund	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-23,060	0	0
Miscellaneous	68,037	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,493,362	3,947,120	1,837,905
Resources Available:	3,626,694	4,025,455	2,667,290

Adopted Budget
General

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Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
101 Administration			
Salaries	22,902	51,700	27,900
Contractual	64,085	116,000	100,000
Commodities	20,795	18,300	23,500
Capital Outlay	0	0	0
Total	107,782	186,000	151,400
121 Airport			
Salaries	0	0	0
Contractual	9,782	4,500	8,000
Commodities	4,951	27,500	25,500
Capital Outlay	0	0	0
Total	14,733	32,000	33,500
126 Municipal Court			
Salaries	11,626	13,700	12,400
Contractual	0	500	0
Commodities	0	0	500
Capital Outlay	0	0	0
Total	11,626	14,200	12,900
202 Police			
Salaries	681,117	815,000	761,000
Contractual	54,425	52,850	58,050
Commodities	54,268	83,000	137,500
Capital Outlay	0	55,000	0
Debt Service - Police Facility	74,051	70,000	70,000
Total	863,861	1,075,850	1,026,550
206 Fire			
Salaries	333,738	240,000	182,000
Contractual	54,598	90,900	108,100
Commodities	23,326	60,200	69,600
Capital Outlay	25,823	0	0
Debt Service - Pumper Truck	90,000	90,000	90,000
Total	527,485	481,100	449,700
222 EMS			
Salaries	738,149	0	0
Contractual	27,060	0	0
Commodities	43,967	0	0
Capital Outlay	0	0	0
Debt Service - Ambulances	81,400	0	0
Total	890,576	0	0
305 Swimming Pool			
Salaries	73,542	97,100	96,600
Contractual	23,599	64,500	62,700
Commodities	24,870	36,000	36,000
Capital Outlay	0	50,000	0
Total	122,011	247,600	195,300
327 Parks & Facilities			
Salaries	135,404	100,000	144,220
Contractual	30,206	48,000	27,000
Commodities	27,718	54,000	54,000
Capital Outlay	7,427	20,000	40,000
Total	200,755	222,000	265,220
Page 1 - Total	2,738,829	2,258,750	2,134,570

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Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
350 Neodesha H Museum			
Salaries	4,384	9,200	9,200
Contractual	1,686	4,200	4,200
Commodities	2,769	1,200	2,200
Capital Outlay	0	0	0
Total	8,839	14,600	15,600
407 Streets			
Salaries	330,090	384,720	481,940
Contractual	40,795	40,500	65,250
Commodities	53,880	57,000	63,000
Tsf to Equipment Reserve	0	0	60,000
Capital Outlay	0	54,000	0
Total	424,765	536,220	670,190
530 Service Improvements			
Employee Committee	9,020	6,000	7,000
Chamber of Commerce	375	500	500
Sidewalk Share	0	0	0
Demolition	(350)	20,000	26,000
Total	9,045	26,500	33,500
WMC - Sales Tax Payment			
Contractual	362,881	360,000	360,000
Total	362,881	360,000	360,000
Operating Transfers			
Employee Benefits Fund	4,000	0	0
Total	4,000	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	809,530	937,320	1,079,290
Page 1 -Total	2,738,829	2,258,750	2,134,570
Grand Total	3,548,359	3,196,070	3,213,860

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

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate	0.0%		0
Amount of 2026 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	8,873	18,160	17,641
Receipts:			
Ad Valorem Tax	85,882	115,723	xxxxxxxxxxxxxxxx
Delinquent Tax	6,791		
Motor Vehicle Tax	13,507	14,619	15,031
Recreational Vehicle Tax	272	309	311
16/20M Vehicle Tax	92	1,453	101
Commercial Vehicle Tax	564	372	607
Watercraft Tax	0	192	94
Mineral Production Tax	1	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,998)		0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	103,111	132,661	16,144
Resources Available:	111,984	150,821	33,785
Expenditures:			
Appropriation to Library	93,824	133,180	153,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	93,824	133,180	153,000
Unencumbered Cash Balance Dec 31	18,160	17,641	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	121,723	133,180	153,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			153,000
Tax Required			119,215
Delinquent Comp Rate	0.0%		0
Amount of 2026 Ad Valorem Tax			119,215

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Economic Development			
Unencumbered Cash Balance Jan 1	32,109	18,810	1,374
Receipts			
Ad Valorem Tax	40,231	39,120	xxxxxxxxxxxxxxxx
Delinquent Tax	3,645		
Motor Vehicle Tax	8,806	6,858	5,081
Recreational Vehicle Tax	177	141	105
16/20M Vehicle Tax	37	681	34
Commercial Vehicle Tax	368	174	205
Watercraft Tax	0	90	32
Mineral Production Tax	1	0	
Interest on Idle Funds		0	
Neighborhood Revitalization Rebate	-1,875	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	51,390	47,064	5,457
Resources Available:	83,499	65,874	6,831
Expenditures			
Salaries	51,346	50,000	50,000
Contractual	552	10,000	11,500
Economic Development	12,791	4,500	15,000
Capital Outlay - Zoning Map	0	0	10,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	64,689	64,500	86,500
Unencumbered Cash Balance Dec 31	18,810	1,374	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	66,500	69,000	86,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			86,500
Tax Required			79,669
Delinquent Comp Rate	0.0%		0
Amount of 2026 Ad Valorem Tax			79,669

Adopted Budget	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate	0.0%		0
Amount of 2026 Ad Valorem Tax			0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
200 Special Highway	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	218,695	272,569	237,529
Receipts:			
State of Kansas Gas Tax	59,615	58,960	58,960
County Transfers Gas	0	0	0
Alcohol Tax	0	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	59,615	64,960	64,960
Resources Available:	278,310	337,529	302,489
Expenditures:			
Contractual	5,741	100,000	100,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,741	100,000	100,000
Unencumbered Cash Balance Dec 31	272,569	237,529	202,489
2025/2026/2027 Budget Authority Amount	100,000	100,000	100,000

0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
201 Special Parks	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	29,801	35,237	21,237
Receipts:			
Alcohol Tax	5,436	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,436	6,000	6,000
Resources Available:	35,237	41,237	27,237
Expenditures			
Commodities	0	20,000	20,000
Capital Outlay	0	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	20,000	20,000
Unencumbered Cash Balance Dec 31	35,237	21,237	7,237
2025/2026/2027 Budget Authority Amount	6,000	20,000	20,000

CPA Summary

Neodesha

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 204 Swim Pool Bond	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	46,362	46,362	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	46,362	46,362	0
Expenditures:			
Salaries	0	0	
Contractual	0	46,362	
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	46,362	0
Unencumbered Cash Balance Dec 31	46,362	0	0
2025/2026/2027 Budget Authority Amount:	46,362	0	0

See Tab C

Adopted Budget

206 WMC Bond Pmt	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
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 (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amount:	0	0	0

CPA Summary

Neodesha

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 207 Tort Liability	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	43,815	43,815	43,815
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	43,815	43,815	43,815
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	43,815	43,815	43,815
2025/2026/2027 Budget Authority Amount	0	0	0

Adopted Budget

700 Gas Fund	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	19,213	42,818	540,058
Receipts:			
Gas Sales	2,437,797	4,000,000	3,500,000
Connection Fees	7,113	8,000	7,000
Penalties	14,882	16,000	15,000
Interest on Idle Funds	75,541	5,000	5,000
Transfer from Gas Utility Reserves	0	0	0
Miscellaneous	50,952	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,586,285	4,029,000	3,527,000
Resources Available:	2,605,498	4,071,818	4,067,058
Expenditures:			
Gas Administration	482,009	544,580	589,880
Gas Distribution	399,141	574,680	492,060
Gas Production	1,072,889	1,500,000	1,500,000
Transfer to General	500,000	800,000	500,000
Transfer to Gas Reserves	0	0	150,000
Transfer to Equipment Reserves	0	0	
Debt Service - Gas Line Project	65,995	70,000	70,000
Debt Service - Mini Excavator		8,500	9,000
Capital Outlay - PW Grounds (gas/wtr/sewer)	42,646	34,000	32,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,562,680	3,531,760	3,342,940
Unencumbered Cash Balance Dec 31	42,818	540,058	724,118
2025/2026/2027 Budget Authority Amount	4,639,980	3,531,760	3,342,940

CPA Summary

Neodesha

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

701 Water Fund

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	367,702	559,078	365,398
Receipts:			
Water Sales	833,782	880,000	850,000
Connection Fees	7,263	5,000	7,500
Penalties	10,656	7,500	10,000
Tank Sales	5,104	10,000	6,000
Interest on Idle Funds	10,072	9,000	9,000
Miscellaneous	198	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	867,075	911,500	882,500
Resources Available:	1,234,777	1,470,578	1,247,898
Expenditures:			
Water Administration	51,154	47,000	61,000
Water Distribution	112,705	288,140	305,840
Water Production	327,830	445,040	417,840
Debt Svc - RW Loan Pmt 2020 A (70)	164,010	165,000	165,000
Debt Svc - RW Loan Pmt 2023 A (50)	20,000	20,000	20,000
Debt Svc - RW Loan Pmt (Final Phase) (70)	0	105,000	25,000
Transfer to General	0	0	0
Transfer to Water Reserves	0	0	25,000
Debt Service - Skid Steer	0	0	10,250
Capital Outlay - PW Grounds (gas/wtr/sewer)	0	35,000	32,000
Capital Outlay - Storage Tanks	0	0	80,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	675,699	1,105,180	1,141,930
Unencumbered Cash Balance Dec 31	559,078	365,398	105,968
2025/2026/2027 Budget Authority Amount	960,000	1,105,180	1,141,930

Adopted Budget

702 Electric Fund

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	343,322	863,772	724,752
Receipts:			
Electric Sales	4,837,985	5,061,000	5,000,000
Connection Fees	7,365	9,000	9,000
Service Fees	9,579	9,000	9,000
Penalties	50,116	50,000	50,000
Interest on Idle Funds	10,072	9,000	10,000
Miscellaneous	12,003	2,000	12,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,927,120	5,140,000	5,090,000
Resources Available:	5,270,442	6,003,772	5,814,752
Expenditures:			
Electric Administration	327,453	422,540	443,540
Electric Distribution	610,570	985,480	1,052,480
Electric Production	2,972,790	3,221,000	3,241,000
Transfer to General Fund	350,000	650,000	300,000
Transfer to Electric Reserves	0	0	100,000
Debt Service - Bucket Truck (admin)	0	0	0
Capital Outlay - Bucket Truck	145,857	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,406,670	5,279,020	5,137,020
Unencumbered Cash Balance Dec 31	863,772	724,752	677,732
2025/2026/2027 Budget Authority Amount	4,857,000	5,429,020	5,137,020

CPA Summary

Neodesha

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 703 Sewer Fund	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	99,712	273,971	298,511
Receipts:			
Sewer Revenue	510,826	493,000	500,000
Penalties	7,420	7,000	7,000
Interest on Idle Funds	3,021	2,500	2,500
Miscellaneous	192	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	521,459	502,500	509,500
Resources Available:	621,171	776,471	808,011
Expenditures:			
Sewer Administration	143,560	164,320	174,020
Sewer System	59,170	108,620	118,920
Sewer Lagoons	59,560	75,020	76,320
Transfer to General Fund	0	0	0
Transfer to Sewer Reserves	0	0	25,000
Debt Svc - RW Loan Pmt 2020 A (70)	70,000	70,000	70,000
Debt Svc - RW Loan Pmt 2023 A (50)	14,910	15,000	15,000
Debt Svc - RW Loan Pmt (Final Phase) (30)	0	45,000	10,000
Capital Outlay - PW Grounds (gas/wtr/sewer)	0	0	31,000
Capital Outlay - New Grinder Pumps	0	0	60,000
Capital Outlay - Barbwire Fence	0	0	20,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	347,200	477,960	600,260
Unencumbered Cash Balance Dec 31	273,971	298,511	207,751
2025/2026/2027 Budget Authority Amount	470,460	477,960	600,260

Adopted Budget

Adopted Budget 704 Solid Waste Fund	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	69,601	115,802	83,742
Receipts:			
Solid Waste Revenue	234,238	225,000	230,000
Penalties	3,223	2,800	3,000
Interest on Idle Funds	0	0	0
Miscellaneous	483	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	237,944	227,800	233,000
Resources Available:	307,545	343,602	316,742
Expenditures:			
Salaries	144,376	169,360	180,000
Contractual	32,347	38,500	40,000
Commodities	15,020	32,000	33,500
Transfer to SW Reserves	0	0	20,000
Tsf to General	0	20,000	0
Tsf to Equipment Reserve	0	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	191,743	259,860	273,500
Unencumbered Cash Balance Dec 31	115,802	83,742	43,242
2025/2026/2027 Budget Authority Amount	231,760	259,860	273,500

CPA Summary

Neodesha

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

706 Storm Water Fund

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	94,278	147,499	135,099
Receipts:			
Storm Water Revenue	53,763	43,000	50,000
Penalties	766	600	1,000
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	54,529	43,600	51,000
Resources Available:	148,807	191,099	186,099
Expenditures:			
Contractual	1,308	0	0
Commodities	0	16,000	14,500
Transfer to Storm Water Reserves	0	0	50,000
Transfer to General	0	40,000	0
Capital Outlay - sidewalk/curbing library			35,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,308	56,000	99,500
Unencumbered Cash Balance Dec 31	147,499	135,099	86,599
2025/2026/2027 Budget Authority Amount	32,000	56,000	99,500

Adopted Budget

214 Infrastructure Fund

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	849,719	1,119,367	779,367
Receipts:			
Sales Tax	362,881	360,000	350,000
Federal Grant	4,294	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	367,175	360,000	350,000
Resources Available:	1,216,894	1,479,367	1,129,367
Expenditures:			
Administration	0	0	50,000
Contractual	27,000	500,000	300,000
Commodities	0	200,000	500,000
Capital Outlay	70,527	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	97,527	700,000	850,000
Unencumbered Cash Balance Dec 31	1,119,367	779,367	279,367
2025/2026/2027 Budget Authority Amount	700,000	700,000	850,000

CPA Summary

Neodesha

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 216 EMS Sales Tax	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	36,920	36,920	36,920
Receipts:			
EMS Sales Tax		650,000	650,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	650,000	650,000
Resources Available:	36,920	686,920	686,920
Expenditures:			
Disbursement to Labette Health		535,000	535,000
Vehicle Maintenance		30,000	30,000
Debt Service - Ambulances		85,000	85,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	650,000	650,000
Unencumbered Cash Balance Dec 31	36,920	36,920	36,920
2025/2026/2027 Budget Authority Amount	85,000	650,000	650,000

Adopted Budget

0	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
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 (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amount	0	0	0

CPA Summary

Neodesha

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
208 Police Substation		212 Emp Health Benefits		213 Tax Seizure Fund		215 Neodesha Land Bank		220 Union Pac Gas Line Project		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	17,068	Cash Balance Jan 1	57,162	Cash Balance Jan 1	5,451	Cash Balance Jan 1	39,124	Cash Balance Jan 1	282,872	401,677
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts	12,948	Receipts	659,103	Receipts	0	Receipts	20,000	Receipts	53,204	
Total Receipts	12,948	Total Receipts	659,103	Total Receipts	0	Total Receipts	20,000	Total Receipts	53,204	745,255
Resources Available:	30,016	Resources Available:	716,265	Resources Available:	5,451	Resources Available:	59,124	Resources Available:	336,076	1,146,932
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures	25,168	Expenditures	657,967	Expenditures	4,268	Expenditures	142	Expenditures	327,299	
Total Expenditures	25,168	Total Expenditures	657,967	Total Expenditures	4,268	Total Expenditures	142	Total Expenditures	327,299	1,014,844
Cash Balance Dec 31	4,848	Cash Balance Dec 31	58,298	Cash Balance Dec 31	1,183	Cash Balance Dec 31	58,982	Cash Balance Dec 31	8,777	132,088 **
									132,088	**

**Note: These two block figures should agree.

CPA Summary

Neodesha

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
600 Fire Insurance Proceeds		607 RW Bond Project		614 Police Bldg Project		616 Opioid Crisis Funds		710 Gas Reserves		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	4,517	Cash Balance Jan 1	717,389	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	400,000	1,121,906
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts	5,025	Receipts	1,287,390	Receipts	0	Receipts		Receipts	0	
Total Receipts	5,025	Total Receipts	1,287,390	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,292,415
Resources Available:	9,542	Resources Available:	2,004,779	Resources Available:	0	Resources Available:	0	Resources Available:	400,000	2,414,321
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures	5,007	Expenditures	2,003,075	Expenditures	0	Expenditures	0	Expenditures	0	
Total Expenditures	5,007	Total Expenditures	2,003,075	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,008,082
Cash Balance Dec 31	4,535	Cash Balance Dec 31	1,704	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	400,000	406,239 **
										406,239 **

**Note: These two block figures should agree.

CPA Summary										
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Neodesha

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-C

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

711 Water Reserves		712 Electric Reserves		713 Sewer Reserves		714 SoW Reserves		716 Storm Wtr Reserves		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	45,924	Cash Balance Jan 1	525,000	Cash Balance Jan 1	120,559	Cash Balance Jan 1	118,259	Cash Balance Jan 1	89,891	899,633

Receipts:		Receipts:		Receipts:		Receipts:			
Receipts	0	Receipts	0	Receipts	0	Receipts	0	Receipts	0
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	45,924	Resources Available:	525,000	Resources Available:	120,559	Resources Available:	118,259	Resources Available:	89,891

[illegible]

**Note: These two block figures should agree.

CPA Summary

Neodesha

NON-BUDGETED FUNDS (D)

2027

(Only the actual budget year for 2025 is reported)

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
720 Equipment Reserves		751 Sales Tax Fund		900 Petty Cash		Other Agency Funds		Other Grants		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	120,886	Cash Balance Jan 1	-23,825	Cash Balance Jan 1	969	Cash Balance Jan 1	4,077	Cash Balance Jan 1	19,742	121,849
Receipts		Receipts		Receipts		Receipts		Receipts		
Receipts	509	Receipts	297,284	Receipts	0	Natl Night Out	715	Federal	13,500	
						NPD Christmas	0	State	23,237	
						Child Safety Council	0	Local	48,750	
						Pathways Grant	0	Donations	0	
						Kwikom Project	518,034			
Total Receipts	509	Total Receipts	297,284	Total Receipts	0	Total Receipts	518,749	Total Receipts	85,487	902,029
Resources Available	121,395	Resources Available	273,459	Resources Available	969	Resources Available	522,826	Resources Available	105,229	1,023,878
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Expenditures	0	Expenditures	301,204	Expenditures	0	Natl Night Out	0	Contractual	68,750	
						NPD Christmas	300	Capital Outlay	161,308	
						Child Safety Council	961			
						Pathways Grant	0			
						Kwikom Project	450,125			
Total Expenditures	0	Total Expenditures	301,204	Total Expenditures	0	Total Expenditures	451,386	Total Expenditures	230,058	982,648
Cash Balance Dec 31	121,395	Cash Balance Dec 31	-27,745	Cash Balance Dec 31	969	Cash Balance Dec 31	71,440	Cash Balance Dec 31	-124,829	41,230 **
										41,230 **

See Tab B

See Tab B

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

CPA Summary

NOTICE OF BUDGET HEARING

2027

The governing body of

Neodesha

will meet on August 26, 2026 at 4:00 p.m. at City Hall, 1407 N 8th Street, Neodesha KS 66757 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 Hall, 1407 N 8th Street, Neodesha KS 66757 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.

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

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	3,548,359	50.696	3,196,070	52.007	3,213,860	546,570	46.807
Debt Service							
Library	93,824	8.790	133,180	10.189	153,000	119,215	10.209
Economic Development	64,689	4.124	64,500	3.444	86,500	79,669	6.823
200 Special Highway	5,741		100,000		100,000		
201 Special Parks			20,000		20,000		
204 Swim Pool Bond			46,362				
206 WMC Bond Pmt							
207 Tort Liability							
700 Gas Fund	2,562,680		3,531,760		3,342,940		
701 Water Fund	675,699		1,105,180		1,141,930		
702 Electric Fund	4,406,670		5,279,020		5,137,020		
703 Sewer Fund	347,200		477,960		600,260		
704 Solid Waste Fund	191,743		259,860		273,500		
706 Storm Water Fund	1,308		56,000		99,500		
214 Infrastructure Fund	97,527		700,000		850,000		
216 EMS Sales Tax			650,000		650,000		
Non-Budgeted Funds-A	1,014,844						
Non-Budgeted Funds-B	2,008,082						
Non-Budgeted Funds-C	50,763						
Non-Budgeted Funds-D	982,648						
Totals	16,051,777	63.610	15,619,892	65.640	15,668,510	745,454	63.839
Revenue Neutral Rate**							63.881
Less: Transfers	854,000		1,510,000		1,120,000		
Net Expenditure	15,197,777		14,109,892		14,548,510		
Total Tax Levied	618,900		745,559		xxxxxxxxxxxxxxxx		
Assessed							
Valuation	10,933,401		11,364,012		11,677,050		
Outstanding Indebtedness, January 1,	2024		2025		2026		
G.O. Bonds	9,889,593		9,680,516		10,230,249		
Revenue Bonds	0		0		0		
Other	1,772,000		1,772,000		0		
Lease Purchase Principal	733,990		659,685		519,097		
Total	12,395,583		12,112,201		10,749,346		

*Tax rates are expressed in mills

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

Devin Johnson

City Official Title: