

2026

**CERTIFICATE**

To the Clerk of Mitchell County, State of Kansas

We, the undersigned, officers of

**City of Simpson**

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

		Page No.	2026 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>					
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	6	42,019	12,075	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	2,574		
Water		7	37,270		
Solid Waste		8	9,000		
Louthan Trust--Non-Budgeted		8			
Non-Budgeted Funds		9			
<b>Totals</b>		xxxxxx	90,863	12,075	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					
					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate **57.227**

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

Assisted by:  
 Carolyn Brock

Address:  
 612 SW Terrace Avenue  
 Topeka, KS 66611  
 Email:  
 brockck@sbcglobal.net

Date Attested: \_\_\_\_\_ 2025

\_\_\_\_\_  
 County Clerk

\_\_\_\_\_  
 Governing Body



City of Simpson

2026

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2024</b>	<b>Current Amount for 2025</b>	<b>Proposed Amount for 2026</b>	<b>Transfers Authorized by Statute</b>
Solid Waste	General	-	1,000	1,000	12-825d
Water	General	-	1,000	1,000	12-825d
General Fund	Equipment Reserve Fund	-	-	-	12-1,117
	<b>Totals</b>	0	2,000	2,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	2,000	2,000	

\*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 Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
None											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
None											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**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	9,805	14,669	8,454
Receipts:			
Ad Valorem Tax	16,056	12,075	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,578	3,807
Recreational Vehicle Tax		118	127
16/20M Vehicle Tax		245	774
Commercial Vehicle Tax			0
Watercraft Tax		82	82
Gross Earning (Intangible) Tax			0
			0
Cloud County	417	XXX	XXX
Cash Adjustment (annual report)			
Compensating Use Tax	2,724	2,200	2,200
Local Sales Tax	10,001	9,500	9,500
Franchise Tax	2,775	2,300	2,300
Licenses	100	100	100
Electronics			
Insurance Dividends	500	600	600
Overdraft Collections			
Transfer from Solid Waste		1,000	1,000
Donations	1,411		
Voided Check	120		
Transfer from Water		1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>34,104</b>	<b>32,798</b>	<b>21,490</b>
<b>Resources Available:</b>	<b>43,909</b>	<b>47,467</b>	<b>29,944</b>
Expenditures:			
Salaries & Wages	11,162	12,000	13,000
Employee Benefits	1,508	2,000	2,000
Electric	6,413	7,000	7,500
Insurance	2,741	4,000	4,500
Publications		400	400
Telecommunications	454	500	500
Postage	446	500	500
Propane	1,543	2,200	2,200
Sales Taxes		100	100
Real Estate Taxes		100	100
Fuel	842	2,000	2,000
Pest Control	686	500	500
Office Supplies & Repairs	2,289	2,500	2,500
Tax Preparer	667	800	800
Fees & Dues	384	702	702
Memorial			
Signs & Repairs to Park			
Budget & Publication	55	300	300
Engineer's Report			
Equipment/Repairs/Parts		600	1,717
Overdraft Charges & Interest Paid			
License	50	100	100
City Hall Remodel		400	500
KS Rev Water Fee		100	100
Employee Training		1,000	1,000
Transfer to Equipment Reserve			
Waterline Project			
Transfer to Equipment Reserve Fund		1,211	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>29,240</b>	<b>39,013</b>	<b>42,019</b>
Unencumbered Cash Balance Dec 31	14,669	8,454	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	39,381	39,095	42,019
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			42,019
Tax Required			12,075
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			<b>12,075</b>

CPA Summary

City of Simpson

2026

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,280	1,676	424
Receipts:			
State of Kansas Gas Tax	2,188	2,150	2,150
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,188</b>	<b>2,150</b>	<b>2,150</b>
<b>Resources Available:</b>	<b>4,468</b>	<b>3,826</b>	<b>2,574</b>
Expenditures:			
Street Repair and Maint	2,792	3,402	2,574
Wages			
Fuel			
Rock			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>2,792</b>	<b>3,402</b>	<b>2,574</b>
Unencumbered Cash Balance Dec 31	1,676	424	0
2024/2025/2026 Budget Authority Amoun	2,850	3,402	2,574

Adopted Budget <b>Water</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,267	16,120	10,770
Receipts:			
Charges to Customers	26,052	25,000	25,000
Bulk Water Sales	3,807	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>29,859</b>	<b>26,500</b>	<b>26,500</b>
<b>Resources Available:</b>	<b>36,126</b>	<b>42,620</b>	<b>37,270</b>
Expenditures:			
Salaries & Wages	6,984	10,000	10,000
Employee Benefits			
Rural Water District # 3	1,306	2,200	2,200
Lab Fees	418	2,000	2,000
Water Dues & Fees	146	700	700
Postage		450	450
Sales Taxes	1,845	2,000	2,000
Utilities	2,589	3,000	4,000
Insurance	3,839	6,000	6,000
Repairs		2,500	
Equipment-Purchase & Rental			
Transfer to General Fund		1,000	1,000
Supplies & Parts	2,879	2,000	2,000
Inspections			6,920
Training			
Refund Deposits			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>20,006</b>	<b>31,850</b>	<b>37,270</b>
Unencumbered Cash Balance Dec 31	16,120	10,770	0
2024/2025/2026 Budget Authority Amoun	27,130	34,067	37,270

CPA Summary

City of Simpson

2026

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Solid Waste</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	3,250	3,838	3,038
Receipts:			
Charges to Customers	8,208	8,200	8,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>8,208</b>	<b>8,200</b>	<b>8,200</b>
<b>Resources Available:</b>	<b>11,458</b>	<b>12,038</b>	<b>11,238</b>
Expenditures:			
Contractual Services			
Mitchell County Solidwaste	3,900		
Hiserote Trash Service	3,720	8,000	8,000
Supplies			
Transfer to General Fund		1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>7,620</b>	<b>9,000</b>	<b>9,000</b>
Unencumbered Cash Balance Dec 31	3,838	3,038	2,238
2024/2025/2026 Budget Authority Amoun	10,200	10,000	9,000

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Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Louthan Trust--Non-Budgeted</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	23,639	219	219
Receipts:			
Received from Trust	19,591		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>19,591</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>43,230</b>	<b>219</b>	<b>219</b>
Expenditures:			
Signs			
Water Tower Paint	43,011		
Water Salesman			
Well House			
Demo			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>43,011</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	219	219	219
2024/2025/2026 Budget Authority Amoun	0	0	0

**See Tab A**

CPA Summary
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City of Simpson

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds

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

<b>ARPA</b>		<b>Regional Plannng Grant</b>		<b>Equipment Reserve Fun</b>		<b>0</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	847	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		847

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grant	5,000							
Total Receipts	0	Total Receipts	5,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,000
Resources Available:	847	Resources Available:	5,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,847

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Removal	5,000							
Well House	847									
Total Expenditures	847	Total Expenditures	5,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,847
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0
										0

\*\* Note: These two block figures should agree.

CPA Summary
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**NOTICE OF BUDGET HEARING**

The governing body of

**City of Simpson**

will meet on August 12, 2025 at 7:00 pm at Simpson City Building, 107 N Alcorn St 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 Mitchell County Clerk's office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	29,240	68.171	39,013	66.825	42,019	12,075	55.675
Special Highway	2,792		3,402		2,574		
Water	20,006		31,850		37,270		
Solid Waste	7,620		9,000		9,000		
Louthan Trust--Non-Budget	43,011						
ARPA	5,847						
<b>Totals</b>	<b>108,516</b>	<b>68.171</b>	<b>83,265</b>	<b>66.825</b>	<b>90,863</b>	<b>12,075</b>	<b>55.675</b>
<i>Revenue Neutral Rate**</i>							<i>57.227</i>
Less: Transfers	0		2,000		2,000		
Net Expenditure	108,516		81,265		88,863		
Total Tax Levied	12,075		12,075		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	177,128		175,321		216,883		

\*Tax rates are expressed in mills

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

**Debra Reed**

City Official Title: City Clerk