

**CERTIFICATE**

To the Clerk of Comanche County, State of Kansas

We, the undersigned, officers of  
**City of Coldwater**

- 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 2024; and  
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>		Page No.		
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Statement of Lease-Purchases		5		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	6	1,173,937	325,375
Debt Service	10-113			82.733
Library	12-1220			
Special Highway		7	57,664	
Special Parks & Recreation		7	6,107	
Water Debt Service		8		
Refuse Utility		8	176,283	
Comanche Estates		9	83,895	
1% Sales Tax		9	500,353	
Pool Debt Service		10	119,676	
Pool Debt Reserve		10	117,000	
Water Utility		11	480,620	
Sewer Utility		12	136,034	
Non-Budgeted Funds-A		13		
<b>Totals</b>	xxxxxxx		2,851,569	325,375
Budget Hearing Notice				82.733
Combined Rate and Budget Hearing Notice	14			County Clerk's Use Only
RNR Hearing Notice				3,932,838
Neighborhood Revitalization	15			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate **77.048**

Assisted by:  
VonFeldt, Bauer & VonFeldt, Chtd.  
Certified Public Accountants

Address:  
PO Box 127  
Larned, KS 67550

Email:  
adk@cpavbv.com

Attest: September 20, 2023

[Signature]  
County Clerk

[Signature: Michael Burdell]  
[Signature: Brett Denertz]

Governing Body

CPA Summary

City of Coldwater

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	303,240	45,701	318	2,910	1,775	79
Debt Service						
Library						
<b>TOTAL</b>	<b>303,240</b>	<b>45,701</b>	<b>318</b>	<b>2,910</b>	<b>1,775</b>	<b>79</b>

County Treas Motor Vehicle Estimate 45,701  
 County Treas Recreational Vehicle Estimate 318  
 County Treas 16/20M Vehicle Estimate 2,910  
 County Treas Commercial Vehicle Tax Estimate 1,775  
 County Treas Watercraft Tax Estimate 79

Motor Vehicle Factor 0.15071  
 Recreational Vehicle Factor 0.00105  
 16/20M Vehicle Factor 0.00960  
 Commercial Vehicle Factor 0.00585  
 Watercraft Factor 0.00026

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Equipment Reserve	25,000	-	-	12-1,117
Water	Water Debt Service	122,137	-	-	12-825d
<b>Totals</b>		147,137	0	0	
<b>Adjustments</b>					
<b>Adjusted Totals</b>		147,137	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Coldwater

2024

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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:											
Public Building Commission (RME):											
Series 2018 Refunding	9/11/2018	12/1/2032	2.00-3.50	1,170,000	885,000	6/1	14,304	14,304	13,304	80,000	80,000
						12/1	14,304	14,304	13,304	80,000	80,000
<b>Total Revenue Bonds</b>					<b>885,000</b>			<b>28,608</b>	<b>26,608</b>	<b>80,000</b>	<b>80,000</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>885,000</b>			<b>28,608</b>	<b>26,608</b>	<b>80,000</b>	<b>80,000</b>



City of Coldwater

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	204,730	390,422	277,347
Receipts:			
Ad Valorem Tax	281,218	294,143	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,939	5,000	
Motor Vehicle Tax	49,573	51,498	45,701
Recreational Vehicle Tax	384	464	318
16/20M Vehicle Tax	2,535	2,120	2,910
Commercial Vehicle Tax	1,748	1,883	1,775
Watercraft Tax		74	79
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Special Assessment	2,147		
Local Sales Tax	213,194	193,000	170,000
Franchise Tax	86,635	70,000	70,000
Local Alcoholic Liquor Tax	1,988	1,605	1,508
Court Fines & Cost	43,440	30,000	30,000
Licenses & Permits	1,250	1,000	1,000
Lake Fees	270,488	250,000	220,000
Swimming Pool	9,849	8,000	8,000
Rent	5,100	4,000	4,000
Reimbursed Expense	16,076	12,121	
Oil & Gas Royalties	81,481	30,000	25,000
Interest on Idle Funds	4,129	5,000	2,000
Neighborhood Revitalization Rebate		-7,832	-1,599
Miscellaneous	540		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,077,714	952,076	580,692
Resources Available:	1,282,444	1,342,498	858,039
Expenditures:			
Administration	318,452	351,993	370,625
Animal Control	1,315	1,650	1,650
Ball Field	10,911	14,000	14,000
Lake	223,424	255,500	255,700
Park	31,197	28,300	33,600
Pool	70,752	56,250	68,550
Police	69,238	86,200	89,450
Shop	19,331	20,500	20,500
Streets	102,869	235,758	235,550
Veteran's Building	19,334	14,500	14,500
Shooting Range	199	500	500
Operating Transfers	25,000	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	892,022	1,065,151	1,104,625
Cash Forward (2024 column)			69,312
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	892,022	1,065,151	1,173,937
Unencumbered Cash Balance Dec 31	390,422	277,347	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	935,825	1,128,375	1,173,937
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,173,937
Tax Required			315,898
Delinquent Comp Rate: 3.0%			9,477
Amount of 2023 Ad Valorem Tax			325,375

CPA Summary

City of Coldwater

2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
Administration			
Advertising & Publication	357	1,000	1,000
Audit & Legal	20,202	20,000	20,000
Code Enforcement	279		
Capital Outlay			1,000
Communications	9,374	10,000	12,000
Drug Testing	528	600	600
Dues	708	750	750
Fire Siren Electricity	442	275	275
Health Insurance	69,466	97,000	100,000
Insurance	46,392	51,000	55,000
KPERs	23,951	25,000	30,000
Miscellaneous	2,164	2,368	2,500
Office Supplies	2,130	3,000	4,000
Property Taxes	18,534	19,000	20,000
Benefits	4,415	4,500	5,000
Salaries	88,313	88,000	89,000
Unemployment Insurance	342	500	500
Utilities	30,855	29,000	29,000
<b>Total</b>	<b>318,452</b>	<b>351,993</b>	<b>370,625</b>
<b>Animal Control</b>			
Salaries	685	1,000	1,000
Supplies	326	50	50
Capital Outlay	19	200	200
Permits	285	300	300
Veterinarian		100	100
<b>Total</b>	<b>1,315</b>	<b>1,650</b>	<b>1,650</b>
<b>Ball Field</b>			
Salaries	1,477	1,000	1,000
Equipment Fuel			
Equipment Maint. & Repair	544	5,000	5,000
Maintenance & Repair	5,734	5,000	5,000
Utilities	3,156	3,000	3,000
<b>Total</b>	<b>10,911</b>	<b>14,000</b>	<b>14,000</b>
<b>Lake</b>			
Advertising & Publications	260	300	300
Capital Improvements	20,850	50,000	50,000
Communications	2,835	3,000	3,000
Contractual	12,542	13,000	13,000
Pest Control	864	700	700
Equipment Fuel	5,508	5,000	5,000
Equipment Maint. & Repair	4,436	7,500	7,500
Repairs & Supplies	20,476	15,000	15,000
Benefits	5,896	7,000	7,200
Salaries	76,396	90,000	90,000
Utilities	73,361	64,000	64,000
<b>Total</b>	<b>223,424</b>	<b>255,500</b>	<b>255,700</b>
<b>Page 1 - Total</b>	<b>554,102</b>	<b>623,143</b>	<b>641,975</b>

City of Coldwater

2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>Park</b>			
Capital Outlay	2,350	1,500	1,500
Contractual			300
Equipment Fuel	266	800	800
Equipment Maint. & Repair	40	1,000	1,000
Repairs & Supplies	5,242	4,000	4,000
Salaries	16,452	15,000	20,000
Utilities	6,847	6,000	6,000
<b>Total</b>	<b>31,197</b>	<b>28,300</b>	<b>33,600</b>
<b>Pool</b>			
Advertising & Publications		100	300
Communications	746	850	850
Contractual	1,500	1,500	1,500
Pest Control	83	100	100
Repairs & Supplies	21,089	11,000	21,000
Benefits	1,789	1,900	2,000
Salaries	34,631	35,000	37,000
Sales Tax	773	800	800
Utilities	10,141	5,000	5,000
<b>Total</b>	<b>70,752</b>	<b>56,250</b>	<b>68,550</b>
<b>Police</b>			
Capital Outlay			1,000
Communications	1,480	2,000	2,000
Computer Equipment	315	1,100	1,000
Patrol Vehicle Fuel	4,277	5,000	5,000
Patrol Vehicle Maint. & Repairs	1,097	3,000	5,000
Benefits	5,525	6,000	7,000
Salaries	42,481	45,000	45,000
CMB Fees	150	100	100
State Fines Remitted	6,653	7,000	7,000
Supplies & Materials	7,260	17,000	6,000
Lease Payment			10,350
<b>Total</b>	<b>69,238</b>	<b>86,200</b>	<b>89,450</b>
<b>Shop</b>			
Communications	2,679	2,500	2,500
Benefits	3,468	3,500	3,500
Salaries	2,129	3,000	3,000
Supplies	4,051	4,000	4,000
Tools	1,084	1,500	1,500
Utilities	5,920	6,000	6,000
<b>Total</b>	<b>19,331</b>	<b>20,500</b>	<b>20,500</b>
<b>Streets</b>			
Advertising & Publications	249		50
Capital Improvements	7,082	120,000	120,000
Communications	1,148	414	500
Equipment Fuel	12,663	12,000	12,000
Equipment Maint. & Repairs	12,574	15,000	15,000
Gravel, Sand & Rock	2,761	30,000	10,000
Resurfacing Oil			20,000
Repairs & Supplies	8,516	3,000	3,000
Benefits	6,482	7,000	7,000
Salaries	51,394	47,000	47,000
Signs		1,344	1,000
<b>Total</b>	<b>102,869</b>	<b>235,758</b>	<b>235,550</b>
<b>Page 2 -Total</b>	<b>293,387</b>	<b>427,008</b>	<b>447,650</b>



City of Coldwater

2024

Adopted Budget General Fund - Detail Page 3	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>Veteran's Building</b>			
Pest Control	533	500	500
Salaries	4	500	500
Maintenance & Repairs	9,214	5,000	5,000
Supplies	343	500	500
Utilities	9,240	8,000	8,000
<b>Total</b>	<b>19,334</b>	<b>14,500</b>	<b>14,500</b>
<b>Shooting Range</b>			
Maintenance & Repairs	172	200	200
Salaries	27	300	300
<b>Total</b>	<b>199</b>	<b>500</b>	<b>500</b>
<b>Operating Transfers</b>			
To Equipment Reserve	25,000		
<b>Total</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page 3 -Total</b>	<b>44,533</b>	<b>15,000</b>	<b>15,000</b>
<b>Page 2 -Total</b>	<b>293,387</b>	<b>427,008</b>	<b>447,650</b>
<b>Page 1 -Total</b>	<b>554,102</b>	<b>623,143</b>	<b>641,975</b>
<b>Grand Total</b>	<b>892,022</b>	<b>1,065,151</b>	<b>1,104,625</b>

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

City of Coldwater

2024

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

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,543	19,779	37,754
Receipts:			
State of Kansas Gas Tax	18,982	20,060	19,910
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>18,982</b>	<b>20,060</b>	<b>19,910</b>
<b>Resources Available:</b>	<b>40,525</b>	<b>39,839</b>	<b>57,664</b>
Expenditures:			
Contractual			
Gravel, Sand & Rock	20,746	2,085	57,664
Capital Outlay			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>20,746</b>	<b>2,085</b>	<b>57,664</b>
Unencumbered Cash Balance Dec 31	19,779	37,754	0
2022/2023/2024 Budget Authority Amount	20,746	62,153	57,664

**Adopted Budget**

Special Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,285	2,996	4,600
Receipts:			
Local Alcoholic Liquor Tax	1,988	1,604	1,507
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,988</b>	<b>1,604</b>	<b>1,507</b>
<b>Resources Available:</b>	<b>3,273</b>	<b>4,600</b>	<b>6,107</b>
Expenditures:			
Repairs & Supplies	277		6,107
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>277</b>	<b>0</b>	<b>6,107</b>
Unencumbered Cash Balance Dec 31	2,996	4,600	0
2022/2023/2024 Budget Authority Amount	2,118	4,389	6,107

<b>CPA Summary</b>
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City of Coldwater

2024

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

Adopted Budget Water Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	263	0	0
Receipts:			
Transfer from Water	122,137		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>122,137</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>122,400</b>	<b>0</b>	<b>0</b>
Expenditures:			
Bond Principal	120,000		
Bond Interest	2,400		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>122,400</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	122,400	0	0

Adopted Budget

Refuse Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,448	14,230	16,283
Receipts:			
Utility Receipts	122,661	160,000	160,000
Administration Fee	7,066		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>129,727</b>	<b>160,000</b>	<b>160,000</b>
<b>Resources Available:</b>	<b>139,175</b>	<b>174,230</b>	<b>176,283</b>
Expenditures:			
Billing Postage	2,013	3,000	4,000
Contractual	122,699	154,947	172,283
Other	233		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>124,945</b>	<b>157,947</b>	<b>176,283</b>
Unencumbered Cash Balance Dec 31	14,230	16,283	0
2022/2023/2024 Budget Authority Amount	141,901	157,947	176,283

CPA Summary

City of Coldwater

2024

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

Adopted Budget Comanche Estates	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	41,658	36,495	53,895
Receipts:			
Lot Sales		18,944	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>18,944</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>41,658</b>	<b>55,439</b>	<b>83,895</b>
Expenditures:			
Salaries			6,000
Maintenance & Repairs	5,163	1,544	77,895
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>5,163</b>	<b>1,544</b>	<b>83,895</b>
Unencumbered Cash Balance Dec 31	36,495	53,895	0
2022/2023/2024 Budget Authority Amount	73,909	95,658	83,895

Adopted Budget

1% Sales Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	152,303	260,126	340,353
Receipts:			
Local Sales Tax	213,193	193,000	160,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>213,193</b>	<b>193,000</b>	<b>160,000</b>
<b>Resources Available:</b>	<b>365,496</b>	<b>453,126</b>	<b>500,353</b>
Expenditures:			
Rental Payments	105,370	108,608	106,608
Capital Outlay		4,165	393,745
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>105,370</b>	<b>112,773</b>	<b>500,353</b>
Unencumbered Cash Balance Dec 31	260,126	340,353	0
2022/2023/2024 Budget Authority Amount	306,895	406,933	500,353

CPA Summary

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City of Coldwater

2024

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

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Pool Debt Service</b>			
Unencumbered Cash Balance Jan 1	13,068	13,068	13,068
Receipts:			
Rental Payments	105,370	108,608	106,608
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>105,370</b>	<b>108,608</b>	<b>106,608</b>
<b>Resources Available:</b>	<b>118,438</b>	<b>121,676</b>	<b>119,676</b>
Expenditures:			
Bond Principal	75,000	80,000	80,000
Bond Interest	30,370	28,608	26,608
Cash Forward (2024 column)			13,068
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>105,370</b>	<b>108,608</b>	<b>119,676</b>
Unencumbered Cash Balance Dec 31	13,068	13,068	0
2022/2023/2024 Budget Authority Amount	118,438	121,676	119,676

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Pool Debt Reserve</b>			
Unencumbered Cash Balance Jan 1	117,000	117,000	117,000
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>
Expenditures:			
Debt Payments			117,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>117,000</b>
Unencumbered Cash Balance Dec 31	117,000	117,000	0
2022/2023/2024 Budget Authority Amount	117,000	117,000	117,000

CPA Summary

City of Coldwater

2024

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

Adopted Budget Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	58,079	85,764	199,320
Receipts:			
Utility Receipts	315,711	280,000	280,000
Connection Fees	750		
Utility Dock 1	1,934	1,200	1,200
Utility Dock 2	152	100	100
Other Sales	3,324	1,571	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>321,871</b>	<b>282,871</b>	<b>281,300</b>
<b>Resources Available:</b>	<b>379,950</b>	<b>368,635</b>	<b>480,620</b>
Expenditures:			
Advertising & Publications			
Billing Expense	671	750	7,500
Capital Outlay	20,430	20,000	20,000
Communications	252	300	300
Contractual	33,686	33,000	33,000
Locate Fees	245	300	300
Dues & Permits	799	800	800
Equipment Fuel	3,252	4,000	4,000
Equipment Maint. & Repairs	20	4,000	4,000
Maintenance & Repairs	16,710	20,000	20,000
Benefits	6,945	7,500	7,500
Salaries	55,454	55,000	55,000
Sales Tax	2,762	3,000	3,000
Clean Drinking Water Fee	1,154	1,500	1,500
Water Protection Fee	1,231	1,500	1,500
Water Analysis	6,802	1,500	1,500
Utilities	19,778	15,000	15,000
Transfer to Water Debt Service	122,137		
Cash Forward (2024 column)			305,720
Miscellaneous	1,858	1,165	
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>294,186</b>	<b>169,315</b>	<b>480,620</b>
Unencumbered Cash Balance Dec 31	85,764	199,320	0
2022/2023/2024 Budget Authority Amount	373,829	345,877	480,620

<b>CPA Summary</b>
--------------------

City of Coldwater

2024

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

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	73,652	65,309	68,034
Receipts:			
Utility Receipts	72,040	68,000	68,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>72,040</b>	<b>68,000</b>	<b>68,000</b>
<b>Resources Available:</b>	<b>145,692</b>	<b>133,309</b>	<b>136,034</b>
Expenditures:			
Advertising & Publications	84	300	300
Billing Expense	671	850	850
Capital Outlay	29,470	5,000	5,000
Communications	206	225	225
Dues & Permits	510	600	600
Locate Fees	245	300	300
Equipment Fuel	2,297	4,000	4,000
Equipment Maint. & Repairs	30	5,000	5,000
Repairs & Supplies	8,462	10,000	20,000
Benefits	7,799	8,000	8,000
Salaries	29,338	30,000	35,000
Utilities	1,031	1,000	1,000
Cash Forward (2024 column)			55,759
Miscellaneous	240		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>80,383</b>	<b>65,275</b>	<b>136,034</b>
Unencumbered Cash Balance Dec 31	65,309	68,034	0
2022/2023/2024 Budget Authority Amount	140,777	124,317	136,034

CPA Summary





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

2024

The governing body of  
**City of Coldwater**

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**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	892,022	84.420	1,065,151	82.733	1,173,937	325,375	82.733
Debt Service							
Library							
Special Highway	20,746		2,085		57,664		
Special Parks & Recreation	277				6,107		
Water Debt Service	122,400						
Refuse Utility	124,945		157,947		176,283		
Comanche Estates	5,163		1,544		83,895		
1% Sales Tax	105,370		112,773		500,353		
Pool Debt Service	105,370		108,608		119,676		
Pool Debt Reserve					117,000		
Water Utility	294,186		169,315		480,620		
Sewer Utility	80,383		65,275		136,034		
Non-Budgeted Funds-A	36,546						
<b>Totals</b>	<b>1,787,408</b>	<b>84.420</b>	<b>1,682,698</b>	<b>82.733</b>	<b>2,851,569</b>	<b>325,375</b>	<b>82.733</b>
					<i>Revenue Neutral Rate**</i>		
Less: Transfers	147,137		0		0		77.048
Net Expenditure	1,640,271		1,682,698		2,851,569		
Total Tax Levied Assessed Valuation	303,240		303,240		3,932,847		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	240,000		120,000		0		
Revenue Bonds	1,035,000		960,000		885,000		
Other	0		0		0		
Lease Purchase Principal	34,797		28,243		21,492		
Total	1,309,797		1,108,243		906,492		

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

Kristal Sherman  
City Official Title: City Clerk

**2024 Neighborhood Revitalization Rebate**

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	325,375	82.733	1,599
Debt Service			0
Library			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
<b>TOTAL</b>	<b>325,375</b>	<b>82.733</b>	<b>1,599</b>

2023 July 1 Valuation: 3,932,847

Valuation Factor: 3,932.847

Neighborhood Revitalization Subj to Rebate: 19,327

Neighborhood Revitalization factor: 19.327

\*\*This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

# Affidavit of Publication

State of Kansas, Comanche County, ss.

Dennies D. Andersen, of lawful age, being duly sworn says he is the editor of *THE WESTERN STAR*, a newspaper printed in the State of Kansas and published in the City of Coldwater, County of Comanche, State of Kansas, which newspaper has been admitted to the mails as periodical class matter in said county, and is of general circulation in said county, and the printed notice hereunto attached was published in the regular and entire issue of every number of said newspaper for

(See Attached)

1 consecutive weeks, as follows:

1st publication July 20 2023

2nd publication \_\_\_\_\_, 20\_\_\_\_

3rd publication \_\_\_\_\_, 20\_\_\_\_

4th publication \_\_\_\_\_, 20\_\_\_\_

5th publication \_\_\_\_\_, 20\_\_\_\_

And further, that 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 that said newspaper is not a trade, religious or fraternal publication.

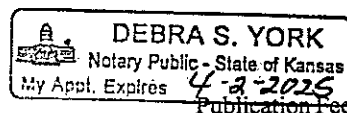
D. D. Andersen

Subscribed and sworn to before me this 18

day of September, 2023

Debra S. York

Notary Public



Publication Fee \$89.10

Total Publication Fee \$89.10

# Notice

Published In The Western Star Thursday, July 2023.

51c

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Coldwater

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Library							
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Water Debt Service	122,400						
Refuse Utility	124,945		157,947		176,283		
Comanche Estates	5,163		1,544		83,895		
1% Sales Tax	105,370		112,773		500,353		
Pool Debt Service	105,370		108,608		119,576		
Pool Debt Reserve					117,000		
Water Utility	294,186		169,315		480,620		
Sewer Utility	80,383		65,275		136,034		
Non-Budgeted Funds-A	36,546						
Totals	1,787,408	84.420	1,682,698	82.733	2,851,569	325,375	82.733
					<i>Revenue Neutral Rate **</i>		77.048
Less: Transfers	147,137		0		0		
Net Expenditure	1,640,271		1,682,698		2,851,569		
Total Tax Levied	303,240		303,240		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,592,033		3,662,616		3,932,847		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	240,000		120,000		0		
Revenue Bonds	1,035,000		960,000		885,000		
Other	0		0		0		
Lease Purchase Principal	34,797		28,243		21,492		
Total	1,309,797		1,108,243		906,492		

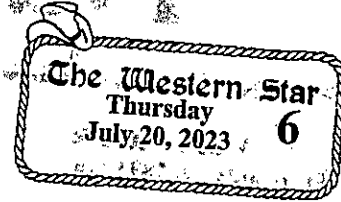
\*Tax rates are expressed in mills

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

\_\_\_\_\_  
Kristal Sherman  
City Official Title: City Clerk

Notice of Budget Summary  
 In The Western Star  
 City of Coldwater  
 July 20, 2023

ns at Church



# Notice

Published in The Western Star Thursday, July 2023.

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51c

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	2021	2022	2023
Less: Transfers	147,137	0	0
Net Expenditure	1,640,271	1,682,698	0
Total Tax Levied:	303,240	303,240	2,851,569
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\*Tax rates are expressed in mills  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988

Kristal Sherman  
 City Official Title: City Clerk

Resolution No. 2023-3

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

**WHEREAS**, the Revenue Neutral Rate for the City of Coldwater was calculated as 77.048 mills by the Comanche County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Coldwater, 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 COLDWATER:**

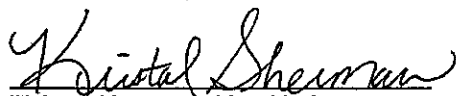
The City of Coldwater shall levy a property tax rate exceeding the Revenue Neutral Rate of 77.048 mills.

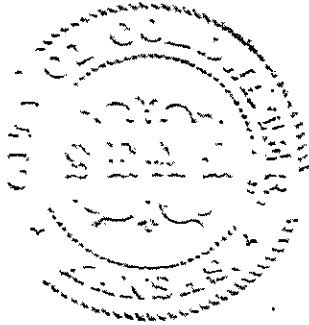
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 11th day of September 2023 and **SIGNED** by the Mayor.

  
\_\_\_\_\_  
Joe A. Ceballos, Mayor

Attested:

  
\_\_\_\_\_  
Kristal Sherman, City Clerk



## Roll Call Vote

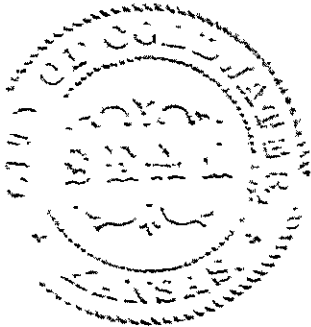
A Roll Call Vote of the City of Coldwater To Levy a Property Tax Exceeding the Revenue Neutral Rate  
Hearing to Exceed Revenue Neutral Rate held on September 11, 2023  
Resolution No. 2023-3

Governing Body Member	Yes	No	No Vote
Joe Ceballos, Mayor			X
Michael Bushnell, Council Member	X		
Robert Cardoza, Council Member			Absent
Cleta Lampe, Council Member			Absent
Britt Lenertz, Council Member	X		
Ashta Rosson, Council Member	X		
<b>TOTAL</b>			

Certified:

Kristal Sherman

Kristal Sherman, City Clerk



**OFFICE OF THE COMANCHE COUNTY CLERK**

PO Box 776  
Coldwater, KS 67029

**INDICATION OF REVENUE NEUTRAL RATE INTENT  
PURSUANT TO K.S.A. 79-1460, 79-1801, 79-2024, 79-2925c**

**Entity/District Name:** City of Coldwater

**Budget Year:** 2024

Please indicate below your Revenue Neutral Rate intent for the budget year listed above.

Yes, we intend to exceed the Revenue Neutral Rate and will certify a budget with taxes levied to the County Clerk on or before October 1.

Our proposed mill levy is: 82.733

**USDs Only:**

General Fund: \_\_\_\_\_

Other Funds: \_\_\_\_\_

Special Capital Outlay Fund: \_\_\_\_\_

Recreation Commission Fund: \_\_\_\_\_

**Public Hearing information:**


*Hearing must be held between  
August 20 and September 20*

Date: 09/11/2023 Time: 7:00 pm

Location: 

City Hall 239 E Main St Coldwater, KS 67029
---

No, we do not intend to exceed the Revenue Neutral Rate, and will certify our budget to the County Clerk on or before August 25.

  
Signature

7-10-2023  
Date

Mayor  
Title