2026

CERTIFICATE

To the Clerk of Cowley, State of Kansas
We, the undersigned, officers of
Winfield
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.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	12,470,562	3,683,882	35.894
Debt Service	10-113	8	5,191,642	565,000	5.506
Library	12-1220	8	625,000	576,291	5.616
Special Liability	75-6110	9	206,197	184,594	1.799
Industrial Development	12-1617h	9	16,884		
Special Highway		10	5,283,084		
Flood Control		10	12,702		
Quail Ridge Golf Course		11	817,604		
Special Parks and Rec		11	74,603		
Special Alcohol/Drug Program		12	76,632		
Law Enforcement Trust		12	32,736		
Water Preservation		13	412,415		
Senior Citizens Center		13	33,990		
Convention and Tourism		14	286,106		
Cemetery Improvements		14	56,526		
Fairgrounds Improvements		15	310,885		
Public Safety/Other CIP		15	1,691,716		
Refuse Utility		16	3,119,832		
Stormwater Utility		16	1,422,390		
Management Services		17	3,908,258		
Operations Services		17	721,775		
KS Fights Addiction		18	72,557		
Land Bank		18	9,745		
Electric Utility		19	28,812,551		
Natural Gas Utility		20	7,548,493		
Water Utility		21	3,955,833		
Wastewater Utility		22	4,116,446		
Electric Transmission Utility		23	5,878,107		
Non-Budgeted Funds-A		24			
Non-Budgeted Funds-B		25			
Non-Budgeted Funds-C		26			
Non-Budgeted Funds-D		27			
Totals		xxxxxx	87,165,271	5,009,767	43.815
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		28			102,632,486
RNR Hearing Notice		29			Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		30			

Revenue Neutral Rate	47.556
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Gregory N. Thompson

Brenda K. Butters

Ronald E. Hutto

Governing Body

Attest: Oct 28, 2025

County Clerk

CPA Summary

Winfield 2026

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	3,593,699	343,764	4,412	1,891	2,279	0
Debt Service	576,757	55,171	708	303	366	0
Library	549,315	52,546	674	289	349	0
Special Liability	157,137	15,031	193	83	100	0
Industrial Development	2,837	271	3	1	2	0
TOTAL	4,879,745	466,783	5,990	2,567	3,096	0

County Treas Motor Vehicle Estimate	466,783				
County Treas Recreational Vehicle Estimate		5,990			
County Treas 16/20M Vehicle Estimate			2,567		
County Treas Commercial Vehicle Tax Estimate				3,096	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.09566				
Recreational Vehicle Factor		0.00123			
16/20M Vehicle Factor			0.00053		
Commercial Vehicle Factor				0.00063	
Watercraft Factor					0.00000

Winfield 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Electric	General	1,484,702	1,865,000	1,880,000	12-825d
Transmission	General	106,594	100,000	106,000	12-825d
Gas	General	257,333	350,000	355,000	12-825d
Water	General	165,493	165,000	183,000	12-825d
Refuse	General	93,673	100,000	110,000	12-825d
Wastewater	General	150,000	150,000	150,000	12-825d
CIP	General	75,000	75,000	75,000	12-6a16
General	Water Preservation	9,430	8,400	8,400	Resolution
General	Bond and Interest	71,520	86,491	111,503	Resolution
General	Sr. Citizen Center	5,000	5,000	5,000	Resolution
General	Special Highway	350,000	350,000	350,000	12-1, 119
General	CIP	25,000	25,000	25,000	12-1, 118
General	Land Bank	10,000	0	0	12-1, 118
Special Highway	Bond and Interest	65,820	61,894	62,300	12-1, 118
PSC-Other CIP	Bond and Interest	532,668	547,425	572,247	Resolution
CIP	Bond and Interest	301,999	533,717	443,765	Resolution
Transmission	Bond and Interest	580,782	584,855	576,542	12-825d
Transmission	Depreciation Reserve	114,824	0	0	12-825d
Electric	Golf Course	100,000	100,000	100,000	12-825d
Electric	Depreciation Reserve	350,000	350,000	350,000	12-825d
Gas	Golf Course	111,755	125,000	125,000	12-825d
Gas	Bond and Interest	74,014	74,474	72,542	12-825d
Operations Services	CIP	25,000	90,000	90,000	12-1, 118
Water	Bond and Interest	543,044	547,101	169,533	12-825d
Water	Water Preservation	39,810	40,000	40,000	12-825d
Refuse	Bond and Interest	23,875	23,175	27,500	12-825d
Wastewater	Bond and Interest	88,348	92,381	91,575	12-825d
Wastewater	Equip Reserve	50,000	50,000	50,000	12-825d
Wastewater	Golf Course	37,081	100,000	100,000	12-825d
Water Preservation	CIP	8,300	8,300	7,253	12-1, 118
Management Svc.	Bond and Interest	3,236	4,760	4,760	Resolution
Bond and Interest	Pub. Safety Fac. Project	2,900,000	0	0	12-6a16
Bond and Interest	Strother Field Project	685,000	0	0	12-6a16
PSC-Other CIP	Pub. Safety Fac. Project	858,036	802,575	0	12-6a16
Special Highway	Pike Rd Impr Project	425,284	0	0	12-6a16
Special Highway	Pedestrian Access Expansion	43,817	0	0	12-6a16
Special Highway	2025 CCLIP	45,000	0	0	12-6a16
Electric	Advanced Metering Infr Proj	462,075	0	0	12-825d
General	Grants & Contributions	10,923	0	0	12-1, 118
	Totals	11,284,436	7,415,548	6,241,920	
	Adjustments		608,717	518,765	
	Adjusted Totals	11,284,436	6,806,831	5,723,155	

Winfield

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015A	10/27/2015	9/1/2030	3.0-4.0%	10,740,000	3,150,000	3/1 & 9/1	9/1	109,950	600,000	91,950	500,000
Series 2015B	10/27/2015	9/1/2025	1.0-3.0%	760,000	85,000	3/1 & 9/1	9/1	2,550	85,000	0	0
Series 2018A	10/10/2018	9/1/2038	3.0-4.0%	4,660,000	4,660,000	3/1 & 9/1	9/1	159,325	75,000	157,075	200,000
Series 2019A	8/1/2019	12/31/2044	2.2-4.0%	9,450,000	6,030,000	3/1 & 9/1	3/1	158,513	685,000	143,288	330,000
Series 2020A	10/15/2020	9/1/2030	1.06-2.06%	1,525,000	940,000	3/1 & 9/1	9/1	16,696	150,000	14,507	150,000
Series 2020B	12/30/2020	9/1/2040	1.0-2.0%	4,155,000	3,370,000	3/1 & 9/1	9/1	50,300	205,000	46,200	205,000
Series 2022A	9/8/2022	9/1/2042	3.0-4.0%	9,085,000	8,325,000	3/1 & 9/1	9/1	281,710	395,000	265,910	410,000
Series 2024A	4/30/2024	9/1/2034	4.25-4.75%	704,000	704,000	3/1 & 9/1	9/1	41,627	49,000	29,073	61,000
Total G.O. Bonds					**27,264,000**			**820,671**	**2,244,000**	**748,003**	**1,856,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
City Utility Low-Interest Loan Program	3/23/2021	1/1/2031	0.25-2.68%	8,514,795	3,976,534	1/1 & 7/1	1/1 & 7/1	81,373	628,153	67,922	641,604
Kansas Public Water Supply Loan 3138.1	6/29/2023	8/1/2046	2.14%	602,695	602,695	2/1 & 8/1	2/1 & 8/1	0	0	0	0
Temp Note Series 2023-1	12/1/2023	12/1/2027	4.05%	5,800,000	5,800,000	6/1 & 12/1	12/1	234,900	0	234,900	0
Kansas Public Water Supply Loan 3158	10/15/2024	8/1/2046	2.33%	2,360,000	2,360,000	2/1 & 8/1	2/1 & 8/1	0	0	0	0
Total Other					**12,739,229**			**316,273**	**628,153**	**302,822**	**641,604**
Total Indebtedness					**40,003,229**			**1,136,944**	**2,872,153**	**1,050,825**	**2,497,604**

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
2021 Refuse Truck	7/1/2021	60	1.89	160,000	81,761	33,656	33,656
2021 Ambulance	11/2/2021	60	1.71	206,845	126,024	43,339	43,339
2021 Electric Truck	11/2/2021	60	1.71	308,979	188,251	64,739	64,739
2024 Refuse Truck	8/4/2023	60	3.95	268,836	241,371	59,119	59,119
				Totals	**637,407**	**200,853**	**200,853**

*****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: Winfield
Cowley

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	$549,315	$576,291
Delinquent Tax	$0	$0
Motor Vehicle Tax	$51,968	$52,546
Recreational Vehicle Tax	$748	$674
16/20M Vehicle Tax	$294	$289
TOTAL TAXES	$602,325	$629,800
Difference in Total Taxes:	$27,475	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$99,508,715	$102,612,983
Did Assessed Valuation Decrease?	No	
Levy Rate	5.521	5.616
Difference in Levy Rate:	0.095	
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 from the State Library.

Winfield 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,301,495	1,534,012	1,535,750
Receipts:			
Ad Valorem Tax	3,341,048	3,593,699	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,923	4,000	4,120
Motor Vehicle Tax	357,925	337,404	343,764
Recreational Vehicle Tax	4,734	4,853	4,412
16/20M Vehicle Tax	1,914	1,911	1,891
Commercial Vehicle Tax	2,459	3,447	2,279
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
Redemption	69,297	60,000	61,800
Payment in Lieu of Taxes	6,915	4,460	5,000
Local Alcoholic Liquor	30,268	31,259	30,607
Local Sales Tax	1,158,920	1,200,000	1,250,000
Franchise Tax	103,654	110,500	106,193
Licenses & Permits	145,361	68,350	115,000
Intergovernmental	1,069,556	608,886	716,000
Charges for Services	1,586,043	1,587,250	1,514,300
Fines	74,362	63,000	73,500
Use of money and property	158,792	135,300	143,079
PILOT - Franchise Fee Electric	1,484,702	1,865,000	1,880,000
PILOT - Franchise Fee Transmission	106,594	100,000	106,000
PILOT - Franchise Fee Gas	257,333	350,000	355,000
PILOT - Franchise Fee Water	165,493	165,000	183,000
PILOT - Franchise Fee Refuse	93,673	100,000	110,000
Transfer In from Wastewater	150,000	150,000	150,000
Transfer In from CIP	75,000	75,000	75,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	87,146	50,000	100,000
Neighborhood Revitalization Rebate	(52,122)	(45,530)	(47,326)
Miscellaneous	3,601	43,000	36,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,486,591**	**10,666,789**	**7,319,619**
Resources Available:	**11,788,086**	**12,200,801**	**8,855,369**

Winfield

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	11,788,086	12,200,801	8,855,369
Expenditures:			
Municipal Court	83,659	76,629	84,300
Public Improvements	337,497	364,647	383,175
Police	3,109,459	3,459,496	3,482,286
Fire	3,428,654	3,392,819	3,512,452
EMS	323,178	370,850	371,795
City Lake	445,847	432,900	563,789
Parks	801,669	742,215	825,497
Cemeteries	199,874	223,265	247,483
Aquatic Center	257,039	240,156	197,748
Broadway Complex	177,636	203,097	209,856
Parking Control	301	939	991
General Admin	352,818	437,607	387,056
Baden	166,704	202,201	193,818
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	9,684,335	10,146,821	10,460,246
Lease Purchase - 2019 Ambulance	44,527	0	0
Lease Purchase - 2021 Ambulance	43,339	43,339	43,339
Transfer to Water Preservation	9,430	8,400	8,400
Transfer to Bond and Interest	71,520	86,491	111,503
Transfer to Senior Citizen Center	5,000	5,000	5,000
Transfer to Special Street	350,000	350,000	350,000
Transfer to Capital Improvement	25,000	25,000	25,000
Transfer to Land Bank	10,000		
Transfer to Grants & Contributions	10,923		
Cash Reserve (2026 column)			1,467,074
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,254,074**	**10,665,051**	12,470,562
Unencumbered Cash Balance Dec 31	1,534,012	1,535,750	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	11,659,919	11,994,550	12,470,562
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,470,562
		Tax Required	3,615,193
	Delinquent Comp Rate:	1.9%	68,689
		Amount of 2025 Ad Valorem Tax	3,683,882

CPA Summary

Winfield 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Municipal Court			
Salaries	71,623	72,254	77,750
Contractual	11,729	4,175	6,350
Commodities	307	200	200
Capital Outlay	0	0	0
Internal Support	0	0	0
Total	**83,659**	**76,629**	**84,300**
Public Improvements			
Salaries	270,042	287,823	308,258
Contractual	60,267	66,500	64,600
Commodities	4,405	7,278	7,395
Capital Outlay	640	0	0
Internal Support	2,143	3,046	2,922
Total	**337,497**	**364,647**	**383,175**
Police			
Salaries	2,386,826	2,621,310	2,670,895
Contractual	122,860	154,407	163,052
Commodities	260,246	275,017	285,514
Capital Outlay	142,757	194,623	140,054
Internal Support	196,770	214,139	222,771
Total	**3,109,459**	**3,459,496**	**3,482,286**
Fire			
Salaries	2,965,813	2,924,531	3,014,533
Contractual	98,797	99,358	116,308
Commodities	157,834	154,799	159,924
Capital Outlay	70,089	70,000	70,000
Internal Support	136,121	144,131	151,687
Total	**3,428,654**	**3,392,819**	**3,512,452**
EMS			
Salaries			
Contractual	158,568	159,700	165,700
Commodities	97,390	124,379	116,087
Capital Outlay	8,882	25,000	25,000
Internal Support	58,338	61,771	65,008
Total	**323,178**	**370,850**	**371,795**
City Lake			
Salaries	243,164	233,496	241,459
Contractual	88,043	78,750	92,170
Commodities	65,170	89,536	80,905
Capital Outlay	34,615	10,000	129,000
Internal Support	14,855	21,118	20,255
Total	**445,847**	**432,900**	**563,789**
Parks			
Salaries	457,805	450,200	477,759
Contractual	198,222	138,780	161,280
Commodities	101,144	126,366	130,686
Capital Outlay	25,598	0	30,000
Internal Support	18,900	26,869	25,772
Total	**801,669**	**742,215**	**825,497**
Cemeteries			
Salaries	156,732	156,676	185,967
Contractual	13,504	14,678	14,678
Commodities	24,125	34,073	39,320
Capital Outlay	0	10,000	0
Internal Support	5,513	7,838	7,518
Total	**199,874**	**223,265**	**247,483**
Page 1 - Total	**8,729,837**	**9,062,821**	**9,470,777**

Winfield 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Aquatic Center			
Salaries	140,221	122,666	0
Contractual	49,594	50,400	142,400
Commodities	67,224	67,090	55,348
Capital Outlay	0	0	0
Internal Support	0	0	0
Total	**257,039**	**240,156**	**197,748**
Broadway Complex			
Salaries	63,821	70,202	69,261
Contractual	76,386	91,800	84,500
Commodities	35,329	38,110	38,232
Capital Outlay	0	0	15,000
Internal Support	2,100	2,985	2,863
Total	**177,636**	**203,097**	**209,856**
Parking Control			
Salaries	0		
Contractual	0	200	200
Commodities	301	739	791
Capital Outlay	0		
Internal Support	0		
Total	**301**	**939**	**991**
General Admin			
Salaries			
Contractual	245,222	328,405	271,196
Commodities			
Capital Outlay	0	0	0
Internal Support	107,596	109,202	115,860
Total	**352,818**	**437,607**	**387,056**
Baden			
Salaries	2,184	0	0
Contractual	148,164	167,969	148,969
Commodities	15,935	33,633	38,274
Capital Outlay	0	0	6,000
Internal Support	421	599	575
Total	**166,704**	**202,201**	**193,818**
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	**954,498**	**1,084,000**	**989,469**
Page 1 -Total	**8,729,837**	**9,062,821**	**9,470,777**
Grand Total	**9,684,335**	**10,146,821**	**10,460,246**

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

Winfield 2026

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	4,514,867	1,633,295	2,010,795
Receipts:			
Ad Valorem Tax	545,522	576,757	xxxxxxxxxxxxxxxx
Delinquent Tax	663	300	600
Motor Vehicle Tax	67,673	55,078	55,171
Recreational Vehicle Tax	895	792	708
16/20M Vehicle Tax	410	312	303
Commercial Vehicle Tax	465	563	366
Watercraft Tax			0
Redemption	13,412	8,000	8,240
Payment in Lieu	1,129		
Special Assessments	166,978	83,699	81,831
Intergovernmental	245,293	382,604	331,641
Transfers In from General	71,520	86,491	111,503
Transfers In from Special Highway	65,820	61,894	62,300
Transfers In from PBC-Other CIP	532,668	547,425	572,247
Transfers In from CIP	301,999	533,717	443,765
Transfers In from Transmissior	580,782	584,855	576,542
Transfers In from Gas	74,014	74,474	72,542
Transfers In from Water	543,044	547,101	169,533
Transfers In from Refuse	23,875	23,175	27,500
Transfers In from Wastewater	88,348	92,381	91,595
Transfers In from Management Svs	3,236	4,760	7,253
Transfers In from Meyer Hall Project	0	0	0
Bond Proceeds	704,000	0	0
Interest on Idle Funds	93,028	20,000	20,000
Neighborhood Revitalization Rebate	(8,640)	(7,307)	(7,258)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,116,134**	**3,677,071**	**2,626,382**
Resources Available:	**8,631,001**	**5,310,366**	**4,637,177**
Expenditures:			
Debt Principal	2,300,000	2,244,000	1,856,000
Debt Interest	1,086,009	1,055,571	982,902
Debt Issuance Costs	26,697	0	0
Transfers to Pub. Safety Fac. Project	2,900,000	0	0
Transfer to Strother Field Project	685,000	0	0
Cash Reserve (2026 column)			2,352,740
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**6,997,706**	**3,299,571**	**5,191,642**
Unencumbered Cash Balance Dec 31	1,633,295	2,010,795	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	8,626,939	5,461,611	5,191,642
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,191,642
		Tax Required	554,465
	Delinquent Comp Rate:	1.9%	10,535
		Amount of 2025 Ad Valorem Tax	565,000

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	514,644	549,315	xxxxxxxxxxxxxxxx
Delinquent Tax	611	0	0
Motor Vehicle Tax	56,762	51,968	52,546
Recreational Vehicle Tax	751	748	674
16/20M Vehicle Tax	338	294	289
Commercial Vehicle Tax	390	531	349
Watercraft Tax	0	0	0
Redemption Tax	11,456	11,803	13,000
Payment in Lieu	1,065		
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(8,152)	(6,959)	(7,404)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**577,865**	**607,700**	**59,454**
Resources Available:	**577,865**	**607,700**	**59,454**
Expenditures:			
Distribution to Library	577,865	607,700	625,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**577,865**	**607,700**	**625,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	590,000	607,700	625,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	625,000
		Tax Required	565,546
	Delinquent Comp Rate:	1.9%	10,745
		Amount of 2025 Ad Valorem Tax	576,291

CPA Summary

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	9,699	9,746
Receipts:			
Ad Valorem Tax	167,631	157,137	xxxxxxxxxxxxxxxxxx
Delinquent Tax	193	0	0
Motor Vehicle Tax	15,098	16,930	15,031
Recreational Vehicle Tax	200	244	193
16/20M Vehicle Tax	90	96	83
Commercial Vehicle Tax	104	173	100
Watercraft Tax			0
Redemption Tax	3,098	2,000	2,060
Payment in Lieu	347	100	103
Transfer In from Gas	0	0	0
Interest on Idle Funds	1,744	100	100
Neighborhood Revitalization Rebate	(2,656)	(1,991)	(2,371)
Miscellaneous	10,170		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**196,019**	**174,789**	**15,299**
Resources Available:	**196,019**	**184,488**	**25,045**
Expenditures:			
Commodities	186,320	174,742	206,197
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**186,320**	**174,742**	**206,197**
Unencumbered Cash Balance Dec 31	9,699	9,746	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	186,602	174,742	206,197
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	206,197
		Tax Required	181,152
	Delinquent Comp Rate:	1.9%	3,442
		Amount of 2025 Ad Valorem Tax	184,594

Adopted Budget **Industrial Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,949	27,808	16,223
Receipts:			
Ad Valorem Tax	7,501	2,837	xxxxxxxxxxxxxxxxxx
Delinquent Tax	10	0	
Motor Vehicle Tax	1,163	755	271
Recreational Vehicle Tax	15	11	3
16/20M Vehicle Tax	8	4	1
Commercial Vehicle Tax	8	8	2
Watercraft Tax	0	0	0
Redemption Tax	178		
Payment in Lieu	15		
Use of money and property	5,357	1,720	1,720
Interest on Idle Funds	718		500
Neighborhood Revitalization Rebate	(119)	(36)	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,854**	**5,299**	**2,497**
Resources Available:	**32,803**	**33,107**	**18,720**
Expenditures:			
Contractual	4,995	1,374	1,374
Other Expenditures		15,510	15,510
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,995	16,884	16,884
Unencumbered Cash Balance Dec 31	27,808	16,223	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	16,884	16,884	16,884
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,884
		Tax Required	0
	Delinquent Comp Rate:	1.9%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

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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	2,766,803	2,975,422	3,332,476
Receipts:			
State of Kansas Gas Tax	417,217	324,310	324,310
County Transfers Gas	54,964	49,390	49,390
Street Sales Tax	927,136	920,000	1,000,378
Federal Exchange	146,646	150,000	150,000
Transfer In from General	350,000	350,000	350,000
Interest on Idle Funds	83,266	75,000	75,000
Miscellaneous	4,046	1,530	1,530
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,983,275**	**1,870,230**	**1,950,608**
Resources Available:	**4,750,078**	**4,845,652**	**5,283,084**
Expenditures:			
Personnel	351,662	376,286	388,595
Contractual	24,767	14,800	14,800
Commodities	181,216	165,153	160,964
Capital Outlay	480,242	715,500	1,859,038
Internal Support	119,538	141,713	143,032
Capital Lease	37,055	37,100	139,200
Transfers to Debt Service	65,820	61,894	62,300
Transfer to Pike Road Project	425,284	0	0
Transfer to Pedstrian Access Expansion	43,817	0	0
Transfer to 2025 CCLIP	45,000	0	0
Cash Reserve (2026 column)			2,514,425
Miscellaneous	255	730	730
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,774,656**	**1,513,176**	**5,283,084**
Unencumbered Cash Balance Dec 31	2,975,422	3,332,476	0
2024/2025/2026 Budget Authority Amount:	4,080,735	1,518,141	5,283,084

Adopted Budget

Flood Control	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,006	22,252	12,352
Receipts:			
Interest on Idle Funds	759	350	350
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**759**	**350**	**350**
Resources Available:	**26,765**	**22,602**	**12,702**
Expenditures:			
Personnel	0	0	0
Contractual	0	5,250	5,250
Commodities	4,513	5,000	5,000
Cash Reserve (2026 column)			2,452
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,513**	**10,250**	**12,702**
Unencumbered Cash Balance Dec 31	22,252	12,352	0
2024/2025/2026 Budget Authority Amount:	11,908	16,456	12,702

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Quail Ridge Golf Course**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	486,850	445,250	492,029
Sales of Property	0	0	0
Transfers In from Electric	100,000	100,000	100,000
Transfers In from Gas	111,755	125,000	125,000
Transfers In from Wastewater	37,081	100,000	100,000
Interest on Idle Funds	0		0
Miscellaneous	1,715	160	575
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**737,401**	**770,410**	**817,604**
Resources Available:	**737,401**	**770,410**	**817,604**
Expenditures:			
Personnel	387,780	392,450	417,710
Contractual	65,373	77,733	78,898
Commodities	200,900	218,379	220,090
Capital Outlay	1,586	0	5,000
Internal Support	35,555	36,590	38,456
Capital Lease	43,808	43,808	56,000
Cash Reserve (2026 column)			
Miscellaneous	2,399	1,450	1,450
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**737,401**	**770,410**	**817,604**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	748,425	770,410	817,604

Adopted Budget

Special Parks and Rec	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	121,326	40,045	21,704
Receipts:			
Local Alcoholic Liquor	30,268	31,259	30,607
Rent	18,577	18,600	18,792
Interest on Idle Funds	3,882	800	3,000
Miscellaneous	700	1,000	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,427**	**51,659**	**52,899**
Resources Available:	**174,753**	**91,704**	**74,603**
Expenditures:			
Contractual	0	0	0
Commodities	3,400	10,000	10,000
Capital Outlay	131,308	60,000	60,000
Cash Reserve (2026 column)			4,603
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**134,708**	**70,000**	**74,603**
Unencumbered Cash Balance Dec 31	40,045	21,704	0
2024/2025/2026 Budget Authority Amount:	134,758	155,515	74,603

CPA Summary

Winfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol/Drug Program**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,249	39,747	44,525
Receipts:			
Local Alcoholic Liquor	30,268	31,259	30,607
Interest on Idle Funds	1,095	250	500
Miscellaneous	1,250	1,800	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,613**	**33,309**	**32,107**
Resources Available:	**69,862**	**73,056**	**76,632**
Expenditures:			
Personnel Services	30,115	28,431	23,237
Commodities		100	100
Cash Reserve (2026 column)			53,295
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,115**	**28,531**	**76,632**
Unencumbered Cash Balance Dec 31	39,747	44,525	0
2024/2025/2026 Budget Authority Amount:	71,336	79,288	76,632

Adopted Budget

Law Enforcement Trust	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,471	42,736	31,736
Receipts:			
Drug Tax	3,075		
Interest on Idle Funds	1,190	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,265**	**1,000**	**1,000**
Resources Available:	**42,736**	**43,736**	**32,736**
Expenditures:			
Contractual	0	2,000	2,000
Other Expenditures	0	10,000	10,000
Cash Reserve (2026 column)			20,736
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**12,000**	**32,736**
Unencumbered Cash Balance Dec 31	42,736	31,736	0
2024/2025/2026 Budget Authority Amount:	30,473	27,671	32,736

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Winfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Preservation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	365,688	417,915	359,015
Receipts:			
Transfers In from General	9,430	8,400	8,400
Transfers In from Water	39,810	40,000	40,000
Interest on Idle Funds	11,287	1,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**60,527**	**49,400**	**53,400**
Resources Available:	**426,215**	**467,315**	**412,415**
Expenditures:			
Contractual	0	100,000	100,000
Transfers to Capital Impr	8,300	8,300	8,300
Cash Reserve (2026 column)			304,115
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,300**	**108,300**	**412,415**
Unencumbered Cash Balance Dec 31	417,915	359,015	0
2024/2025/2026 Budget Authority Amount:	374,938	424,188	412,415

Adopted Budget

Senior Citizens Center	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	20,016	22,190	22,990
Receipts:			
Intergovernmental	2,500	4,000	4,000
Rent	2,830	1,500	1,500
Transfers In from General	5,000	5,000	5,000
Interest on Idle Funds	609	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,939**	**11,000**	**11,000**
Resources Available:	**30,955**	**33,190**	**33,990**
Expenditures:			
Contractual	8,765	10,200	8,840
Commodities	0	0	0
Cash Reserve (2026 column)			25,150
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,765**	**10,200**	**33,990**
Unencumbered Cash Balance Dec 31	22,190	22,990	0
2024/2025/2026 Budget Authority Amount:	29,251	30,966	33,990

CPA Summary

Winfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention and Tourism**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	153,095	171,941	182,106
Receipts:			
Transient Guest Tax	103,958	75,000	100,000
Interest on Idle Funds	5,371		
Miscellaneous	2,082	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**111,411**	**79,000**	**104,000**
Resources Available:	**264,506**	**250,941**	**286,106**
Expenditures:			
Contractual	15,863	15,235	48,400
Commodities	87	300	300
Convention & Tourism	49,318	53,300	55,300
Capital Outlay	27,297		
Cash Reserve (2026 column)			182,106
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**92,565**	**68,835**	**286,106**
Unencumbered Cash Balance Dec 31	171,941	182,106	0
2024/2025/2026 Budget Authority Amount:	190,042	235,260	286,106

Adopted Budget

Cemetery Improvements	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52,785	48,226	45,626
Receipts:			
Charges for Services	6,610	10,200	10,200
Interest on Idle Funds	1,533	500	
Miscellaneous		200	700
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,143**	**10,900**	**10,900**
Resources Available:	**60,928**	**59,126**	**56,526**
Expenditures:			
Commodities	12,702	8,500	8,500
Capital Outlay	0	5,000	5,000
Cash Reserve (2026 column)			43,026
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,702**	**13,500**	**56,526**
Unencumbered Cash Balance Dec 31	48,226	45,626	0
2024/2025/2026 Budget Authority Amount:	75,778	51,085	56,526

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fairgrounds Improvements**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	287,400	323,885	279,885
Receipts:			
Charges for Services	24,431	25,000	25,000
Interest on Idle Funds	8,879	6,000	6,000
Miscellaneous	3,175	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,485**	**31,000**	**31,000**
Resources Available:	**323,885**	**354,885**	**310,885**
Expenditures:			
Capital Outlay	0	25,000	25,000
Contingency	0	50,000	50,000
Cash Reserve (2026 column)			235,885
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**75,000**	**310,885**
Unencumbered Cash Balance Dec 31	323,885	279,885	0
2024/2025/2026 Budget Authority Amount:	218,169	265,400	310,885

Adopted Budget

Public Safety/Other CIP	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	156,376	173,148	181,148
Receipts:			
Local Sales Tax	1,390,704	1,350,000	1,500,568
Interest on Idle Funds	16,772	8,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,407,476**	**1,358,000**	**1,510,568**
Resources Available:	**1,563,852**	**1,531,148**	**1,691,716**
Expenditures:			
Transfers to Debt Service	532,668	547,425	572,247
Transfers to Pub. Safety Fac Project	858,036	802,575	0
Cash Reserve (2026 column)			1,119,469
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,390,704**	**1,350,000**	**1,691,716**
Unencumbered Cash Balance Dec 31	173,148	181,148	0
2024/2025/2026 Budget Authority Amount:	2,486,934	1,516,376	1,691,716

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	712,149	862,616	904,832
Receipts:			
Charges for Services	1,879,686	2,010,000	2,195,000
Sale of Property	2,229	0	0
Interest on Idle Funds	25,078	20,000	20,000
Miscellaneous	61	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,907,054**	**2,030,000**	**2,215,000**
Resources Available:	**2,619,203**	**2,892,616**	**3,119,832**
Expenditures:			
Personnel	590,189	676,708	689,141
Contractual	424,795	454,075	447,475
Commodities	158,718	171,103	156,304
Capital Outlay	42,400	45,000	355,545
Internal Support	323,088	347,387	355,777
Capital Lease	4,980	75,730	4,980
Lease Purchase - 2021 Refuse Truck	33,656	33,656	16,828
Lease Purchase - 2024 Refuse Truck	59,249	59,250	59,250
Transfers to General	93,673	100,000	110,000
Transfers to Debt Service	23,875	23,175	27,500
Cash Reserve (2026 column)			894,832
Miscellaneous	1,964	1,700	2,200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,756,587**	**1,987,784**	**3,119,832**
Unencumbered Cash Balance Dec 31	862,616	904,832	0
2024/2025/2026 Budget Authority Amount:	2,263,928	2,007,167	3,119,832

Adopted Budget

Stormwater Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	883,734	1,011,670	1,102,390
Receipts:			
Charges for Services	304,811	300,000	300,000
Interest on Idle Funds	28,354	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**333,165**	**320,000**	**320,000**
Resources Available:	**1,216,899**	**1,331,670**	**1,422,390**
Expenditures:			
Personnel	77,658	79,274	81,771
Contractual	2,102	51,200	51,200
Commodities	85,640	59,905	59,905
Capital Outlay	0	0	0
Internal Support	39,829	38,901	42,034
Cash Reserve (2026 column)			1,187,480
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**205,229**	**229,280**	**1,422,390**
Unencumbered Cash Balance Dec 31	1,011,670	1,102,390	0
2024/2025/2026 Budget Authority Amount:	1,148,063	1,266,304	1,422,390

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Management Services**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interfund contributions	3,584,076	3,558,824	3,707,758
Charges for services	250,919	275,000	140,000
Sale of Property	75	0	0
Miscellaneous	70,526	60,500	60,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,905,596**	**3,894,324**	**3,908,258**
Resources Available:	**3,905,596**	**3,894,324**	**3,908,258**
Expenditures:			
Personnel Services	2,413,856	2,476,353	2,554,462
Contractual Services	1,071,228	968,156	892,757
Commodities	136,904	170,630	175,180
Capital Outlay	75,395	68,000	65,000
Internal Support	50,356	63,775	62,456
Transfers to Debt Service	3,236	4,760	7,253
Cash Reserve (2026 column)			
Miscellaneous	154,621	142,650	151,150
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,905,596**	**3,894,324**	**3,908,258**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	3,906,164	3,894,324	3,908,258

Adopted Budget

Operations Services	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interfund contributions	551,266	746,042	721,775
Charges for services	0	0	0
Sale of property	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**551,266**	**746,042**	**721,775**
Resources Available:	**551,266**	**746,042**	**721,775**
Expenditures:			
Personnel	380,581	429,252	438,169
Contractual	81,444	138,850	109,875
Commodities	44,551	67,300	60,350
Capital Outlay	14,559	13,000	16,000
Internal Support	4,459	6,340	6,081
Transfers to Capital Improvement	25,000	90,000	90,000
Cash Reserve (2026 column)			
Miscellaneous	672	1,300	1,300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**551,266**	**746,042**	**721,775**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	647,404	746,042	721,775

CPA Summary

Winfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KS Fights Addiction**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,857	72,557	72,557
Receipts:			
Opioiod Settlement Receipts	36,700	0	0
	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,700**	**0**	**0**
Resources Available:	**72,557**	**72,557**	**72,557**
Expenditures:			
Contractual	0	0	0
Capital Outlay	0	0	0
Cash Reserve (2026 column)			72,557
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**72,557**
Unencumbered Cash Balance Dec 31	72,557	72,557	0
2024/2025/2026 Budget Authority Amount:	0	44,177	72,557

Adopted Budget

Land Bank	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	9,745	9,745
Receipts:			
Transfers In from General	10,000	0	0
Miscellaneous	48		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,048**	**0**	**0**
Resources Available:	**10,048**	**9,745**	**9,745**
Expenditures:			
Contractual Services	303	0	0
Cash Reserve (2026 column)			9,745
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**303**	**0**	**9,745**
Unencumbered Cash Balance Dec 31	9,745	9,745	0
2024/2025/2026 Budget Authority Amount:			9,745

See Tab A

CPA Summary

Winfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,515,354	2,993,812	3,609,176
Receipts:			
Charges for services	24,067,003	24,759,880	25,028,880
Sale of property	45,562	5,000	5,000
Rent	9,579	20,000	67,995
Interest on Idle Funds	104,840	60,000	100,000
Miscellaneous	8,650	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,235,634**	**24,846,380**	**25,203,375**
Resources Available:	**26,750,988**	**27,840,192**	**28,812,551**
Expenditures:			
Personnel	2,076,268	2,212,246	2,263,169
Contractual	501,527	434,200	1,376,150
Commodities	938,686	736,512	1,014,012
Purchased Energy	15,706,155	16,080,241	16,080,241
Capital Outlay	687,459	959,500	763,500
Internal Support	1,358,700	1,407,728	1,422,092
Lease Purchase - 2021 Electric Truck	64,739	64,739	64,739
Lease Purchase - AMI	0		159,170
Transfers to General	1,484,702	1,865,000	1,880,000
Transfers to Golf Course	100,000	100,000	100,000
Transfers to Depreciation Reserve	350,000	350,000	350,000
Transfers to AMI Project	462,075		
Cash Reserve (2026 column)			3,306,728
Miscellaneous	26,865	20,850	32,750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,757,176**	**24,231,016**	**28,812,551**
Unencumbered Cash Balance Dec 31	2,993,812	3,609,176	0
2024/2025/2026 Budget Authority Amount:	26,866,681	27,672,327	28,812,551

CPA Summary

Winfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Natural Gas Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,763,505	1,697,427	2,209,493
Receipts:			
Charges for services	4,541,337	5,274,500	5,278,000
Sale of property	7	1,000	1,000
Interest on Idle Funds	71,907	60,000	60,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,613,251**	**5,335,500**	**5,339,000**
Resources Available:	**6,376,756**	**7,032,927**	**7,548,493**
Expenditures:			
Personnel	574,699	572,569	581,209
Contractual	51,659	61,750	77,750
Commodities	119,113	117,751	130,666
Purchased Energy	2,278,065	2,500,000	2,500,000
Capital Outlay	361,842	165,000	180,000
Internal Support	848,791	851,890	872,442
Transfers to General	257,333	350,000	355,000
Transfers to Golf Course	111,755	125,000	125,000
Transfers to Debt Service	74,014	74,474	72,542
Cash Reserve (2026 column)			2,648,684
Miscellaneous	2,058	5,000	5,200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,679,329**	**4,823,434**	**7,548,493**
Unencumbered Cash Balance Dec 31	1,697,427	2,209,493	0
2024/2025/2026 Budget Authority Amount:	5,642,901	7,414,613	7,548,493

CPA Summary

Winfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	404,235	557,524	577,633
Receipts:			
Charges for services	3,051,630	2,980,500	3,362,000
Tower Rents	0	0	0
Sale of property	1,248	1,200	1,200
Interest on Idle Funds	15,624	15,000	15,000
Miscellaneous	54	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,068,556**	**2,996,700**	**3,378,200**
Resources Available:	**3,472,791**	**3,554,224**	**3,955,833**
Expenditures:			
Personnel	962,348	961,646	1,035,430
Contractual	224,724	249,100	258,050
Commodities	368,604	356,772	395,113
Capital Outlay	131,451	168,000	643,000
Internal Support	462,701	466,272	476,414
Transfers to General	165,493	165,000	183,000
Transfers to Debt Service	543,044	547,101	169,533
Transfers to Water Preservation	39,810	40,000	40,000
Cash Reserve (2026 column)			732,443
Miscellaneous	17,092	22,700	22,850
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,915,267**	**2,976,591**	**3,955,833**
Unencumbered Cash Balance Dec 31	557,524	577,633	0
2024/2025/2026 Budget Authority Amount:	3,265,995	3,368,425	3,955,833

CPA Summary

Winfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,570,712	1,833,080	1,832,271
Receipts:			
Charges for services	2,188,300	2,220,675	2,244,175
Sale of property	9	0	0
Interest on Idle Funds	54,761	35,000	40,000
Miscellaneous	6,450	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,249,520**	**2,255,675**	**2,284,175**
Resources Available:	**3,820,232**	**4,088,755**	**4,116,446**
Expenditures:			
Personnel	703,288	686,835	741,537
Contractual	280,284	326,239	289,339
Commodities	145,397	180,670	190,349
Capital Outlay	310,821	439,000	404,000
Internal Support	199,372	208,919	214,872
Capital Lease	21,047	21,090	21,090
Transfers to General	150,000	150,000	150,000
Transfers to Debt Service	88,348	92,381	91,595
Transfers to Equipment Reserve	50,000	50,000	50,000
Transfers to Golf Course	37,081	100,000	100,000
Cash Reserve (2026 column)			1,862,314
Miscellaneous	1,514	1,350	1,350
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,987,152**	**2,256,484**	**4,116,446**
Unencumbered Cash Balance Dec 31	1,833,080	1,832,271	0
2024/2025/2026 Budget Authority Amount:	3,454,893	3,917,082	4,116,446

CPA Summary

Winfield 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Transmission Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,500,339	2,856,362	3,744,009
Receipts:			
Charges for services	2,022,266	2,323,098	2,069,098
Sale of property	0	0	0
Interest on Idle Funds	79,848	65,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,102,114**	**2,388,098**	**2,134,098**
Resources Available:	**4,602,453**	**5,244,460**	**5,878,107**
Expenditures:			
Personnel	473,575	500,000	500,000
Contractual	118,689	128,500	108,500
Commodities	9,306	46,443	46,443
Capital Outlay	191,217	0	0
Internal Support	150,197	140,653	177,646
Transfers to General	106,594	100,000	106,000
Transfers to Debt Service	580,782	584,855	576,542
Transfers to Depreciation Reserve	114,824		
Cash Reserve (2026 column)			4,362,976
Miscellaneous	907		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,746,091**	**1,500,451**	**5,878,107**
Unencumbered Cash Balance Dec 31	2,856,362	3,744,009	0
2024/2025/2026 Budget Authority Amount:	7,126,496	5,065,014	5,878,107

CPA Summary

Winfield

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Equip. Reserve		(2) Fund Name: Police Building - Barr		(3) Fund Name: Grants/Contributions		(4) Fund Name: Capital Improvements		(5) Fund Name: Electric Deprec.		
Unencumbered Cash Balance Jan 1	123,298	Unencumbered Cash Balance Jan 1	1,050,719	Unencumbered Cash Balance Jan 1	151,127	Unencumbered Cash Balance Jan 1	1,972,441	Unencumbered Cash Balance Jan 1	2,956,429	Total 6,254,014
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	2,737	Interest	59,180	Intergovernmental	89,100	Sales Tax	1,158,920	Interest	102,795	
				Interest	8,118	Interest	60,536	Transfer - Electric	350,000	
				Misc	134,157	Misc	450	Transfer - Transmission	114,824	
				KHRC	122,199	Transfer - General	25,000			
				Transfer - General	10,923	Transfer - Ops Serv	25,000			
						Transfer - Water Pre	8,300			
Total Receipts	2,737	Total Receipts	59,180	Total Receipts	364,497	Total Receipts	1,278,206	Total Receipts	567,619	2,272,239
Resources Available:	126,035	Resources Available:	1,109,899	Resources Available:	515,624	Resources Available:	3,250,647	Resources Available:	3,524,048	8,526,253
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	125,446			Culture and recreation	62,145	Capital Impr	644,464	Equipment	781,062	
				Equipment	2,698	Transfer - General	75,000			
				KHRC	122,199	Transfer - Debt Serv	301,999			
Total Expenditures	125,446	Total Expenditures	0	Total Expenditures	187,042	Total Expenditures	1,021,463	Total Expenditures	781,062	2,115,013
Cash Balance Dec 31	589	Cash Balance Dec 31	1,109,899	Cash Balance Dec 31	328,582	Cash Balance Dec 31	2,229,184	Cash Balance Dec 31	2,742,986	**6,411,240** **
										6,411,240 **

**Note: These two block figures should agree.

CPA Summary

Winfield

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Wastewater Deprec.		**Risk Reserves**		**Walnut Energy SS Pipeline**		**CCLIP**		**Pub Safety Facility**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	180,210	Cash Balance Jan 1	1,092,338	Cash Balance Jan 1	0	Cash Balance Jan 1	-681,835	Cash Balance Jan 1	-2,663,478	-2,072,765
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	5,900	Charges for service	2,261,682			Intergovernmental	681,835	Interest	119,234	
Transfer - Wastewater	50,000	Misc	76,252			Transfer - Sprec Hwy	45,000	Transfer - PSC-Other CI	858,036	
		Intergovernmental	111,494					Tranfer - Debt Service	2,900,000	
		Interest	31,195							
Total Receipts	55,900	Total Receipts	2,480,623	Total Receipts	0	Total Receipts	726,835	Total Receipts	3,877,270	7,140,628
Resources Available:	236,110	Resources Available:	3,572,961	Resources Available:	0	Resources Available:	45,000	Resources Available:	1,213,792	5,067,863
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Premium and claims	2,340,879	Public Works	62,500	Public Works	45,000	Public Safety	555,760	
		Commodities	117,880							
		Equipment	102,432							
Total Expenditures	0	Total Expenditures	2,561,191	Total Expenditures	62,500	Total Expenditures	45,000	Total Expenditures	555,760	3,224,451
Cash Balance Dec 31	236,110	Cash Balance Dec 31	1,011,770	Cash Balance Dec 31	-62,500	Cash Balance Dec 31	0	Cash Balance Dec 31	658,032	**1,843,412** **
					See Tab B					**1,843,412** **

**Note: These two block figures should agree.

CPA Summary

Winfield

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Pike Road Improvements		**Vaughn Tennis Center**		**Alcohol & Drug Safety**		**Ped. Access Expansion**		**Community Block Dev Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	350	Cash Balance Jan 1	96,352	Cash Balance Jan 1	638	Cash Balance Jan 1	167	Cash Balance Jan 1	123	97,630
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	125	Interest	2,869	Interest	14	Interest	16			
Transfer - Streets	425,284					Transfer - Streets	43,817			
Total Receipts	425,409	Total Receipts	2,869	Total Receipts	14	Total Receipts	43,833	Total Receipts	0	472,125
Resources Available:	425,759	Resources Available:	99,221	Resources Available:	652	Resources Available:	44,000	Resources Available:	123	569,755
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Public works	1,385,471					Public works	44,000			
Total Expenditures	1,385,471	Total Expenditures	0	Total Expenditures	0	Total Expenditures	44,000	Total Expenditures	0	1,429,471
Cash Balance Dec 31	-959,712	Cash Balance Dec 31	99,221	Cash Balance Dec 31	652	Cash Balance Dec 31	0	Cash Balance Dec 31	123	**-859,716** **
	See Tab B									**-859,716** **

**Note: These two block figures should agree.

CPA Summary

Winfield

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name: Strother Field		(2) Fund Name: ARPA		(3) Fund Name: AMI		(4) Fund Name: Natural Gas Loan		(5) Fund Name: Baseball Comp. Maint Res.		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	0	Cash Balance Jan 1	108,311	Cash Balance Jan 1	-42,375	Cash Balance Jan 1	721,801	Cash Balance Jan 1	46,995	834,732
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer - Debt Serv	685,000	Interest	13,906	Interest	1,966	Charges for Service	1,133,318	Interest	1,271	
				Transfer - Electric	462,075	Interest	36,777	Contributions	16,000	
Total Receipts	685,000	Total Receipts	13,906	Total Receipts	464,041	Total Receipts	1,170,095	Total Receipts	17,271	2,350,313
Resources Available:	685,000	Resources Available:	122,217	Resources Available:	421,666	Resources Available:	1,891,896	Resources Available:	64,266	3,185,045
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Culture and recreation	685,000	Public works	122,217	Infrastructure	300,860	Loan Principal	600,406	Public works	31,300	
						Loan Interest	124,423			
Total Expenditures	685,000	Total Expenditures	122,217	Total Expenditures	300,860	Total Expenditures	724,829	Total Expenditures	31,300	1,864,206
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	120,806	Cash Balance Dec 31	1,167,067	Cash Balance Dec 31	32,966	**1,320,839** **
										1,320,839 **

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

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

Winfield

will meet on September 2, 2025 at 5:30 PM at City Hall, 200 E 9th, Community Council Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget 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	10,254,074	36.986	10,665,051	36.115	12,470,562	3,683,882	35.901
Debt Service	6,997,706	6.038	3,299,571	5.797	5,191,642	565,000	5.506
Library	577,865	5.697	607,700	5.521	625,000	576,291	5.616
Special Liability	186,320	1.856	174,742	1.580	206,197	184,594	1.799
Industrial Development	4,995	0.083	16,884	0.029	16,884		
Special Highway	1,774,656		1,513,176		5,283,084		
Flood Control	4,513		10,250		12,702		
Quail Ridge Golf Course	737,401		770,410		817,604		
Special Parks and Rec	134,708		70,000		74,603		
Special Alcohol/Drug Progran	30,115		28,531		76,632		
Law Enforcement Trust			12,000		32,736		
Water Preservation	8,300		108,300		412,415		
Senior Citizens Center	8,765		10,200		33,990		
Convention and Tourism	92,565		68,835		286,106		
Cemetery Improvements	12,702		13,500		56,526		
Fairgrounds Improvements			75,000		310,885		
Public Safety/Other CIP	1,390,704		1,350,000		1,691,716		
Refuse Utility	1,756,587		1,987,784		3,119,832		
Stormwater Utility	205,229		229,280		1,422,390		
Management Services	3,905,596		3,894,324		3,908,258		
Operations Services	551,266		746,042		721,775		
KS Fights Addiction					72,557		
Land Bank	303				9,745		
Electric Utility	23,757,176		24,231,016		28,812,551		
Natural Gas Utility	4,679,329		4,823,434		7,548,493		
Water Utility	2,915,267		2,976,591		3,955,833		
Wastewater Utility	1,987,152		2,256,484		4,116,446		
Electric Transmission Utility	1,746,091		1,500,451		5,878,107		
Non-Budgeted Funds-A	2,115,013						
Non-Budgeted Funds-B	3,224,451						
Non-Budgeted Funds-C	1,429,471						
Non-Budgeted Funds-D	1,864,206						
Totals	72,352,526	50.660	61,439,556	49.042	87,165,271	5,009,767	48.822
						*Revenue Neutral Rate***	*47.556*
Less: Transfers	11,284,436		7,415,548		6,241,920		
Net Expenditure	61,068,090		54,024,008		80,923,351		
Total Tax Levied	4,734,460		4,879,745		xxxxxxxxxxxxxxxxx		
Assessed Valuation	93,459,817		99,508,715		102,612,983		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	31,080,000	28,860,000	27,264,000
Revenue Bonds	0	0	0
Other	7,246,967	10,979,635	12,739,229
Lease Purchase Principal	602,836	681,260	637,407
Total	38,929,803	40,520,895	40,640,636

*Tax rates are expressed in mills

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

Tania Richardson
City Official Title: City Clerk

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Winfield

will meet on September 2, 2025 at 5:30 PM at City Hall, 200 E 9th, Community Council Room for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Cowley

Revenue Neutral Rate*	47.556	Proposed Tax Rate	48.822

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	3,635,656	35.431	47,326
Debt Service	557,603	5.434	7,258
Library	568,747	5.543	7,404
Special Liability	182,178	1.775	2,371
Industrial Development			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	4,944,184	48.183	64,359

2025 July 1 Valuation: 102,612,983

Valuation Factor: 102,612.983

Neighborhood Revitalization Subj to Rebate: 1,335,744

Neighborhood Revitalization factor: 1,335.744

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

BILL NO. 2554 **RESOLUTION NO. 4925**

A RESOLUTION

A RESOLUTION of the City of Winfield, Kansas to levy a property tax rate exceeding the Revenue Neutral Rate;

WHEREAS, the Revenue Neutral Rate for the City of Winfield was calculated as 47.556 mills by the Cowley County Clerk; and

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

WHEREAS, the Governing Body published notice as required and held a hearing on September 2nd, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Winfield, 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 WINFIELD:

The City of Winfield shall levy a property tax rate exceeding the Revenue Neutral Rate, but not in excess of the rate as stated in the required published notice of 48.822 mills.

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

ADOPTED this 2nd day of September, 2025 and **SIGNED** by the Mayor.

(SEAL)

SEAL OF THE CITY OF WINFIELD COWLEY COUNTY KANSAS SEAL

Ronald E. Mutto, Mayor

ATTEST:

Tania Richardson, City Clerk

Approved as to form: _____
William E. Muret, City Attorney

Approved for Commission action: _____
Taggart Wall, City Manager

Roll Call Vote

A Roll Call Vote of the City of Winfield To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 2nd, 2025
Resolution No.

Governing Body Member	Yes	No	No Vote
Ronald E. Hutto	✓		
Gregory N. Thompson	✓		
Brenda K. Butters	✓		
TOTAL			

Certified:

SEAL OF THE CITY OF WINFIELD COWLEY COUNTY KANSAS SEAL

(First published in the Cowley CourierTraveler Thursday, 08 07, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
Winfield
will meet on September 2, 2025 at 5:30 PM at Civic Center, 400 E 9th, Civic Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget 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	10,250,074	36.986	10,665,051	36.115	12,470,562	3,683,882	35.901
Debt Service	6,997,706	6.038	3,299,571	5.797	5,191,642	565,000	5.506
Library	577,865	5.697	607,700	5.521	625,000	576,291	5.616
Special Liability	186,320	1.856	174,742	1.580	206,197	184,594	1.799
Industrial Development	4,995	0.083	16,884	0.029	16,884		
Special Highway	1,774,656		1,513,176		5,283,084		
Flood Control	4,513		10,250		12,702		
Quail Ridge Golf Course	737,401		770,410		817,604		
Special Parks and Rec	134,708		70,000		74,603		
Special Alcohol/Drug Program	30,115		28,531		76,632		
Law Enforcement Trust			12,000		32,736		
Water Preservation	8,300		108,300		412,415		
Senior Citizens Center	8,765		10,200		33,990		
Convention and Tourism	92,565		68,835		286,106		
Cemetery Improvements	12,702		13,500		56,526		
Fairgrounds Improvements			75,000		310,885		
Public Safety/Other CIP	1,390,704		1,350,000		1,691,716		
Refuse Utility	1,736,587		1,987,784		3,119,832		
Stormwater Utility	205,229		229,280		1,422,390		
Management Services	3,905,596		3,894,324		3,908,258		
Operations Services	551,266		746,042		721,775		
KS Flights Addition					72,557		
Land Bank	303				9,745		
Electric Utility	23,757,176		24,231,016		28,812,551		
Natural Gas Utility	4,679,329		4,823,434		7,548,493		
Water Utility	2,915,267		2,976,591		3,955,833		
Wastewater Utility	1,987,152		2,256,484		4,116,446		
Electric Transmission Utility	1,746,091		1,500,451		5,878,107		
Non-Budgeted Funds-A	2,115,013						
Non-Budgeted Funds-B	3,224,451						
Non-Budgeted Funds-C	1,429,471						
Non-Budgeted Funds-D	1,864,206						
Totals	72,352,526	50.660	61,439,356	49.042	87,165,271	5,009,767	48.822
						*Revenue Neutral Rate***	47.556
Less: Transfers	11,284,436		7,415,548		6,241,920		
Net Expenditure	61,068,090		54,024,008		80,923,351		
Total Tax Levied	4,734,460		4,879,745		xxxxxxxxxxxxxxxxx		
Assessed Valuation	93,459,817		99,508,715		102,612,983		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	31,080,000	28,860,000	27,264,000
Revenue Bonds	0	0	0
Other	7,246,967	10,979,635	12,739,229
Lease Purchase Principal	602,836	681,260	637,407
Total	38,929,803	40,520,895	40,640,636

*Tax rates are expressed in mills

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

Tania Richardson
City Official Title: City Clerk

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 7, 2025

Notice ID: GTxQLIYy10A3BEUXdz05
Notice Name: Notice of Hearing RNR

PUBLICATION FEE: $260.73

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

7 day of August, A.D. 2025.

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029