State of Kansas
City

CERTIFICATE

2026

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	487,896	87,649	29.071
Debt Service	10-113	8			
Library	12-1220	8	16,387	13,557	4.497
St Maint & Reconst	CO #7	9	49,595	30,125	9.992
		9			
Special Highway		10	27,518		
Special Park & rec		10	5,172		
Electric Fund		11	623,121		
Water Fund		11	411,571		
Sewer Fund		12	103,691		
Trash Fund		12	81,055		
Municipal Golf Fund		13	71,362		
		13			
Non-Budgeted Funds-A		14a			
Non-Budgeted Funds-B		14b			
Non-Budgeted Funds-C		14c			
Totals		xxxxx	1,877,368	131,331	43.560
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					3,014,983
Neighborhood Revitalization		16			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	41.411
Does budget require a resolution to exceed the Revenue Neutral Rate?	Yes

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719

Email:
cityaid2019@gmail.com

Attest: 9-22, 2025

Heather Anderson
County Clerk

Teresa Cobb
Governing Body

SEAL OF MITCHELL COUNTY 1870 KANSAS

Budget Summary

City of Cawker City 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	79,000	12,921	302	345	1,639	626
Debt Service						
Library	13,410	2,193	51	59	278	106
St Maint & Reconst	32,184	5,264	123	141	667	255
TOTAL	124,594	20,378	476	545	2,584	987

County Treas Motor Vehicle Estimate	20,378				
County Treas Recreational Vehicle Estimate		476			
County Treas 16/20M Vehicle Estimate			545		
County Treas Commercial Vehicle Tax Estimate				2,584	
County Treas Watercraft Tax Estimate					987

Motor Vehicle Factor	0.16356				
Recreational Vehicle Factor		0.00382			
16/20M Vehicle Factor			0.00437		
Commercial Vehicle Factor				0.02074	
Watercraft Factor					0.00792

City of Cawker City 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 Fund	Electric Reserve		10,000	10,000	KSA 12-825d
Electric Fund	Capital Equip Res		5,000	5,000	KSA 12-825d
Water Fund	Water Reserve		10,000	10,000	KSA 12-825d
Electric Fund	General Fund		25,000	25,000	KSA 12-825d
Penalty Clearing	Electric Reserve	1,176			KSA 12-1,118
Penalty Clearing	Street Reserve	2,020			KSA 12-1,118
Penalty Clearing	Golf Course Proj	2,849			KSA 12-1,118
	Totals	6,045	50,000	50,000	
	Adjustments				
	Adjusted Totals	6,045	50,000	50,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Cawker City 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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Revolving Loan Sewer	9/1/2012	9/1/2032	2.36	255,926	93,570	3/1 & 9/1	3/1 & 9/1	2,368	11,450	2,037	11,751
Revolving Loan Water	5/26/2023	8/1/2044	2.23	550,475	492,957	2/1 & 8/1	2/1 & 8/1	1,907	22,114	1,830	22,610
Total Other					**586,527**			**4,275**	**33,564**	**3,867**	**34,361**
Total Indebtedness					**586,527**			**4,275**	**33,564**	**3,867**	**34,361**

City of Cawker City

2026

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
Street Sweeper Lease Purchase	6/10/2021	60	3.86	22,890	5,669	5,130	791
Mower Lease	7/12/2023	60	6.95	24,970	18,364	6,012	6,012
Electric Loan	3/10/2021	120	0.25	100,000	8,015	8,015	
Mini Excav/Trailer Lease	2/23/2024	60	6.65	64,577	58,316	16,876	16,876
Golf Course Lease	1/16/2024	180	4.00	211,623	200,441	13,991	19,200
Fire Truck	6/11/2025	60	6.25	13,000			3,115
				Totals	**290,805**	**50,024**	**45,994**

*****If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Cawker City
Mitchell County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$13,410	$13,557
Delinquent Tax	$500	$500
Motor Vehicle Tax	$2,386	$2,193
Recreational Vehicle Tax	$52	$51
16/20M Vehicle Tax	$17	$59
TOTAL TAXES	$16,365	$16,360
Difference in Total Taxes:	($5)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$2,980,706	$3,012,530
Did Assessed Valuation Decrease?	No	
Levy Rate	4.5	4.500
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

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

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

City of Cawker City 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	232,880	197,083	199,605
Receipts:			
Ad Valorem Tax	76,043	79,000	xxxxxxxxxxxxxxxx
Delinquent Tax	2,266	3,000	2,500
Motor Vehicle Tax	14,364	14,832	12,921
Recreational Vehicle Tax	338	325	302
16/20M Vehicle Tax	103	102	345
Commercial Vehicle Tax	1,769	1,930	1,639
Watercraft Tax	620	623	626
Gross Earning (Intangible) Tax			0
Alcoholic Beverage Tax	1,130	2,405	939
Sales and Use Tax	75,671	73,000	73,000
Franchise Tax	13,619	18,700	18,700
Licenses and Permits	1,895	2,800	2,800
Court Fees	0	500	500
Sales and Services	0	2,000	2,000
Interest Income	12,466	8,500	8,500
Grants and Donations	128		
In Lieu of Taxes	3,547	5,000	5,000
Miscellaneous	5,410	8,000	8,000
Reimbursements	38,454	40,000	40,000
Transfer from Electric		25,000	25,000
Neighborhood Revitalization Rebate	-1,449	-800	-2,130
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**246,374**	**284,917**	**200,642**
Resources Available:	**479,254**	**482,000**	**400,247**

City of Cawker City

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	479,254	482,000	400,247
Expenditures:			
General Government	195,127	194,905	197,635
Municipal Court	2,584	2,907	2,907
Public Housing	35,255	35,255	35,960
Police	45	100	100
Fire	7,822	11,200	11,200
Streets	27,175	19,000	19,000
Parks and Recreation	881	2,000	5,000
Golf	3,932	10,500	10,500
Debt Service	9,350	6,528	14,752
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	282,171	282,395	297,054
Cash Reserve (2026 column)			190,842
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**282,171**	**282,395**	**487,896**
Unencumbered Cash Balance Dec 31	197,083	199,605	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	528,333	508,370	487,896
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	487,896
		Tax Required	87,649
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	87,649

CPA Summary

City of Cawker City 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	24,818	17,000	19,730
Contractual	78,533	80,000	80,000
Commodities	10,493	10,500	10,500
Capital Outlay	5,795	15,000	15,000
Grants & Donations	628	1,000	1,000
Health Insurance	72,284	68,905	68,905
Miscellaneous	2,576	2,500	2,500
Total	**195,127**	**194,905**	**197,635**
Municipal Court			
Salaries	2,584	2,907	2,907
Total	**2,584**	**2,907**	**2,907**
Public Housing			
Salaries	35,255	35,255	35,960
Total	**35,255**	**35,255**	**35,960**
Police			
Contractual	45	100	100
Total	**45**	**100**	**100**
Fire			
Contractual	7,517	9,500	9,500
Commodities	64	1,150	1,150
Miscellaneous	241	550	550
Total	**7,822**	**11,200**	**11,200**
Streets			
Salaries	8,273		
Contractual	6,902	7,000	7,000
Commodities	12,000	12,000	12,000
Capital Outlay			
Total	**27,175**	**19,000**	**19,000**
Parks and Recreation			
Contractual		1,000	2,500
Commodities	881	1,000	2,500
Total	**881**	**2,000**	**5,000**
Golf			
Salaries			
Contractual	3,914	8,000	8,000
Commodities	18	2,500	2,500
Total	**3,932**	**10,500**	**10,500**
Page 1 - Total	**272,821**	**275,867**	**282,302**

City of Cawker City 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Debt Service			
Street Sweeper Lease	5,130		
Mini Excav/Trailer Lease	4,220	3,522	5,625
Mower Lease		3,006	6,012
Fire Truck Lease			3,115
Total	**9,350**	**6,528**	**14,752**
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**
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**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	9,350	6,528	14,752
Page 1 -Total	**272,821**	**275,867**	**282,302**
Grand Total	**282,171**	**282,395**	**297,054**

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

City of Cawker City 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

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
Receipts:			
Ad Valorem Tax	12,232	13,410	xxxxxxxxxxxxxxxx
Delinquent Tax	349	500	500
Motor Vehicle Tax	2,285	2,386	2,193
Recreational Vehicle Tax	54	52	51
16/20M Vehicle Tax	16	17	59
Commercial Vehicle Tax	281	310	278
Watercraft Tax	99	100	106
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-233	-198	-357
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,083	16,577	2,830
Resources Available:	15,083	16,577	2,830
Expenditures:			
Appropriations	15,083	16,577	16,387
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,083	16,577	16,387
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	16,859	16,577	16,387
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,387
		Tax Required	13,557
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	13,557

CPA Summary

City of Cawker City 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget St Maint & Reconst	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,174	600	12,814
Receipts:			
Ad Valorem Tax	29,357	32,184	xxxxxxxxxxxxxxx
Delinquent Tax	846	1,000	1,000
Motor Vehicle Tax	5,483	5,726	5,264
Recreational Vehicle Tax	129	125	123
16/20M Vehicle Tax	39	40	141
Commercial Vehicle Tax	675	745	667
Watercraft Tax	237	241	255
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-559	-476	-794
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,206**	**39,585**	**6,656**
Resources Available:	**39,380**	**40,185**	**19,470**
Expenditures:			
Salaries	19,700	5,871	11,790
Contractual	4,927	5,000	5,000
Road Grading	2,195	2,500	2,500
Commodities	11,958	14,000	14,000
Cash Reserve (2026 column)			16,305
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**38,780**	**27,371**	**49,595**
Unencumbered Cash Balance Dec 31	600	12,814	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	44,120	43,004	49,595
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,595
		Tax Required	30,125
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	30,125

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Cawker City 2026

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	30,398	24,128	15,758
Receipts:			
State of Kansas Gas Tax	12,339	11,760	11,760
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,339**	**11,760**	**11,760**
Resources Available:	**42,737**	**35,888**	**27,518**
Expenditures:			
Contractual	1,138	5,000	5,000
Commodities	17,471	10,000	10,000
Street Sweeper Lease Payment		5,130	791
Cash Reserve (2026 column)			11,727
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,609**	**20,130**	**27,518**
Unencumbered Cash Balance Dec 31	24,128	15,758	0
2024/2025/2026 Budget Authority Amoun	36,775	43,848	27,518

0

Adopted Budget

Special Park & rec	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,484	2,828	4,233
Receipts:			
Alcoholic Beverage Tax	1,130	2,405	939
Gifts and Donations	100		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,230**	**2,405**	**939**
Resources Available:	**4,714**	**5,233**	**5,172**
Expenditures:			
Contractual	538		
Commodities	500	500	500
Miscellaneous	848	500	1,000
Cash Reserve (2026 column)			3,672
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,886**	**1,000**	**5,172**
Unencumbered Cash Balance Dec 31	2,828	4,233	0
2024/2025/2026 Budget Authority Amoun	3,957	6,997	5,172

CPA Summary

City of Cawker City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	62,486	82,183	105,421
Receipts:			
Utility Service Charges	485,295	500,000	515,000
Other Utility Charges	375	500	1,200
Miscellaneous		1,000	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**485,670**	**501,500**	**517,700**
Resources Available:	**548,156**	**583,683**	**623,121**
Expenditures:			
Salaries	161,495	152,637	152,637
Contractual	279,601	260,000	280,000
Commodities	19,578	20,000	25,000
Capital Outlay	1,080		
Transfers Out			
Transfer to Cap Equip Res		5,000	5,000
Transfer to Electric Res		10,000	10,000
Transfer to General		25,000	25,000
Debt Service			
Lease- Purchase Payments	4,219	5,625	5,625
Cash Reserve (2026 column)			119,859
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**465,973**	**478,262**	**623,121**
Unencumbered Cash Balance Dec 31	82,183	105,421	0
2024/2025/2026 Budget Authority Amount	601,680	586,321	623,121

Adopted Budget

Water Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	165,978	225,237	242,071
Receipts:			
Utility Service Charges	166,239	166,000	167,000
Sales and Service	467	500	500
Other Utility Charges	650	1,000	1,000
Other/Reimbursements		1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**167,356**	**168,500**	**169,500**
Resources Available:	**333,334**	**393,737**	**411,571**
Expenditures:			
Salaries	10,360	34,020	45,174
Contractual	52,000	52,000	65,000
Commodities	36,180	25,000	25,000
Capital Outlay	1,080		
Remittances	814	1,000	1,000
Transfers Out			
Transfer to Water Res		10,000	10,000
Debt Service			
Lease-Purchase Payments	7,663	5,625	5,625
Revolving Loan Principal		1,907	1,830
Revolving Loan Interest		22,114	22,610
Cash Reserve (2026 Column)			235,332
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**108,097**	**151,666**	**411,571**
Unencumbered Cash Balance Dec 31	225,237	242,071	0
2024/2025/2026 Budget Authority Amount	368,364	311,447	411,571

CPA Summary

City of Cawker City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,420	11,450	17,120
Receipts:			
Utility Service Charges	72,171	75,000	86,571
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**72,171**	**75,000**	**86,571**
Resources Available:	**103,591**	**86,450**	103,691
Expenditures:			
Salaries	17,562	16,896	20,268
Contractual	41,955	30,000	30,000
Commodities	3,408	3,500	3,500
Capital Outlay	2,160		
Debt Service			
Lease-Purchase Payments	13,238	5,116	
Revolving Loan Principal	11,157	11,450	11,751
Revolving Loan Interest	2,406	2,368	2,037
Debt Service Fees	255		
Cash Reserve (2026 column)			36,135
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**92,141**	**69,330**	**103,691**
Unencumbered Cash Balance Dec 31	11,450	17,120	0
2024/2025/2026 Budget Authority Amoun	103,875	98,736	103,691

Adopted Budget **Trash Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,204	19,893	20,818
Receipts:			
Utility Service Charges	60,237	60,237	60,237
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**60,237**	**60,237**	**60,237**
Resources Available:	**77,441**	**80,130**	**81,055**
Expenditures:			
Contractual	57,548	59,312	59,312
Cash Reserve (2026 column)			21,743
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**57,548**	**59,312**	**81,055**
Unencumbered Cash Balance Dec 31	19,893	20,818	0
2024/2025/2026 Budget Authority Amoun	75,913	75,892	81,055

CPA Summary

City of Cawker City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipal Golf Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	24,874	27,422	37,867
Receipts:			
Golf Membership Dues	15,495	15,495	15,495
Green Fees	4,578	4,500	4,500
Golf Cart Shed Rent	8,350	8,000	8,000
Tournaments	3,540	3,500	3,500
Rental Income	50	100	500
Gifts and Donations		1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,013**	**33,095**	**33,495**
Resources Available:	**56,887**	**60,517**	**71,362**
Expenditures:			
Salaries	2,475	2,659	2,660
Contractual	5,750	5,000	5,000
Commodities	290	1,000	2,000
Capital Outlay	1,750		
Debt Service			
Lease Purchase Principal	10,973	5,747	11,405
Lease Purchase Interest	8,227	8,244	7,795
Cash Reserve (2026 column)			42,502
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**29,465**	**22,650**	**71,362**
Unencumbered Cash Balance Dec 31	27,422	37,867	0
2024/2025/2026 Budget Authority Amoun	50,974	65,524	71,362

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

City of Cawker City

NON-BUDGETED FUNDS (A)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		**Water Tower Proj Fund**		**Golf Course Proj Fund**		**Tourism Fund**		**Street Reserve Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,271	Cash Balance Jan 1		Cash Balance Jan 1	2,097	Cash Balance Jan 1		Cash Balance Jan 1		12,368
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants	223,675	Grants & Donations	22,373	Grants	455	Trans Penalty Clear	5,485	
		Loan Proceeds	439,092	Loan Proceeds	211,623	Donations	1,070			
				Trans Penalty Clear	2,849					
Total Receipts	0	Total Receipts	662,767	Total Receipts	236,845	Total Receipts	1,525	Total Receipts	5,485	906,622
Resources Available:	10,271	Resources Available:	662,767	Resources Available:	238,942	Resources Available:	1,525	Resources Available:	5,485	918,990
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	2,220	Contractual	662,767	Contractual	216,151	Commodities	760			
Commodities	2,333			Capital Outlay	6,950					
				Miscellaneous	1,271					
Total Expenditures	4,553	Total Expenditures	662,767	Total Expenditures	224,372	Total Expenditures	760	Total Expenditures	0	892,452
Cash Balance Dec 31	5,718	Cash Balance Dec 31	0	Cash Balance Dec 31	14,570	Cash Balance Dec 31	765	Cash Balance Dec 31	5,485	26,538 **
										26,538 **

**Note: These two block figures should agree.

CPA Summary

City of Cawker City

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:		
Capital Equip Res Fund		**Electric Res Fund**		**Water Reserve Fund**		**Sales Tax Res Fund**		**Storm Drain Proj**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	19,755	Cash Balance Jan 1	60,837	Cash Balance Jan 1	64,365	Cash Balance Jan 1	211,510	Cash Balance Jan 1	-2,500	353,967
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales & Service	500	Elect Overage Charge	23,118			City Sales Tax	70,350	Grants	500	
		Grants	40,841			Reimbursement	5,000	Reimbursement	14,676	
		Trans Penalty Clear	1,176							
Total Receipts	500	Total Receipts	65,135	Total Receipts	0	Total Receipts	75,350	Total Receipts	15,176	156,161
Resources Available:	20,255	Resources Available:	125,972	Resources Available:	64,365	Resources Available:	286,860	Resources Available:	12,676	510,128
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	1,199	Contractual	954	Contractual	5,148	Contractual	39,738	Contractual	12,176	
		Capital Outlay	21,840			Commodities	18,834			
		Debt Service	23,919							
Total Expenditures	1,199	Total Expenditures	46,713	Total Expenditures	5,148	Total Expenditures	58,572	Total Expenditures	12,176	123,808
Cash Balance Dec 31	19,056	Cash Balance Dec 31	79,259	Cash Balance Dec 31	59,217	Cash Balance Dec 31	228,288	Cash Balance Dec 31	500	**386,320** **
										386,320 **

**Note: These two block figures should agree.

CPA Summary

City of Cawker City

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:		
Fire Dept Reserve		**Storm Drain Res Fund**		**Sales Tax Clearing**		**Penalty Clearing**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,736	Cash Balance Jan 1	4,544	Cash Balance Jan 1	1,139	Cash Balance Jan 1		Cash Balance Jan 1		15,419
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales & Service	2,300			Sales Tax Clearing	17,652	Penalty Clearing	6,044			
Total Receipts	2,300	Total Receipts	0	Total Receipts	17,652	Total Receipts	6,044	Total Receipts	0	25,996
Resources Available:	12,036	Resources Available:	4,544	Resources Available:	18,791	Resources Available:	6,044	Resources Available:	0	41,415
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	1,471	Contractual	2,500	Sales Tax Clearing	17,650	Transfers Out	6,044			
Capital Outlay	1,200									
Total Expenditures	2,671	Total Expenditures	2,500	Total Expenditures	17,650	Total Expenditures	6,044	Total Expenditures	0	28,865
Cash Balance Dec 31	9,365	Cash Balance Dec 31	2,044	Cash Balance Dec 31	1,141	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,550 **
										12,550 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Cawker City

will meet on September 20, 2025 at 8:30 AM at Cawker City City Hall 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 Cawker City 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	282,171	27.975	282,395	26.512	487,896	87,649	29.095
Debt Service							
Library	15,083	4.500	16,577	4.500	16,387	13,557	4.500
St Maint & Reconst	38,780	10.800	27,371	10.801	49,595	30,125	10.000
Special Highway	18,609		20,130		27,518		
Special Park & rec	1,886		1,000		5,172		
Electric Fund	465,973		478,262		623,121		
Water Fund	108,097		151,666		411,571		
Sewer Fund	92,141		69,330		103,691		
Trash Fund	57,548		59,312		81,055		
Municipal Golf Fund	29,465		22,650		71,362		
Non-Budgeted Funds-A	892,452						
Non-Budgeted Funds-B	123,808						
Non-Budgeted Funds-C	28,865						
Totals	2,154,878	43.275	1,128,693	41.813	1,877,368	131,331	43.595
						*Revenue Neutral Rate***	*41.411*
Less: Transfers	6,045		50,000		50,000		
Net Expenditure	2,148,833		1,078,693		1,827,368		
Total Tax Levied	124,059		124,594		xxxxxxxxxxxxxxx		
Assessed Valuation	2,879,068		2,980,706		3,012,530		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	666,073	655,202	586,527
Lease Purchase Principal	94,824	342,907	290,805
Total	760,897	998,109	877,332

*Tax rates are expressed in mills

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

Denelle Mick

City Official Title: City Clerk

CITY OF CAWKER CITY
Special Council Meeting
September 20, 2025 8:30 A.M.
804 Locust St. – Cawker City, Ks

The President of council Carl Suter opened the RNR and budget hearing at 8:30 A.M. at 804 Locust Street

The nature and general purpose of the special meeting:

1. RNR hearing
2. 2026 Budget hearing

ROLL CALL: Carl Suter, Jake Wise, Teresa Cobb, Steve McMillan (Mayor Bader & C. Eberle absent)

CITY EMPLOYEES PRESENT: Denelle Mick

President of Council Carl Suter called the meeting to order

8:30 A.M. – Council president C. Suter called the RNR hearing to order

T. Cobb made a motion to pass Resolution 7-2025 to levy property tax rate exceeding the revenue neutral rate. S. McMillan seconded Motion carried 3 AYES (C. Suter abstained)

There was no public comment

8:45 A.M. - J. Wise made a motion to close the RNR hearing. S. McMillan seconded Motion carried 3 AYES (C. Suter abstained)

8:46 A.M. - Council president C. Suter called the 2026 budget hearing to order

8:50 A.M. - T. Cobb made a motion to approve the 2026 budget as presented. S. McMillan seconded Motion carried 3 AYES (C. Suter abstained)

There was no public comment

9:00 A.M. - J. Wise made a motion to close the 2026 budget hearing. S. McMillan seconded Motion carried 3 AYES (C. Suter abstained)

APPROVED:

CITY CLERK:

Resolution No. 7-2025

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

WHEREAS, the Revenue Neutral Rate for the City of Cawker City was calculated as 41.411 mills by the Mitchell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Cawker City, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF CAWKER CITY:

The City of Cawker City shall levy a property tax rate exceeding the Revenue Neutral Rate of 41.411 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 20th day of September, 2025 and SIGNED by the Mayor.

Douglas G. Bader
Mayor

Attested:
Danelle Mire
City Clerk

CITY CLERK SEAL CITY OF CAWKER CITY

Roll Call Vote

A Roll Call Vote of the Cawker City Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 20, 2025

Resolution No. 7 2025

Governing Body Member	Yes	No	No Vote
	X		
	X		
Teresa Cobb	X		
Carla Lutz	X		
TOTAL			

Certified: Nerella Mick - City Clerk

CITY CLERK SEAL CITY OF CAWKER CITY

STATE OF KANSAS
Mitchell
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Cawker City Ledger***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Mitchell County, Kansas, with a general paid circulation on a weekly basis in Mitchell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Cawker City, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 11 day of Sept, 2025, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Signed: [signature]

Subscribed and sworn to before me this 11 day of Sept, 2025.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires 11-23-26

[signature]
Notary Public's Signature

Publication Fee	$ 144.15
Affidavit, Notary's Fee	$ 1.00
Additional copies ___ @ ___	$
Total Publication Fee	$ 145.15

Legal Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2026

The governing body of
City of Cawker City
will meet on September 10, 2025 at 4:30 AM at Cawker City City Hall 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.
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BUDGET SUMMARY

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Debt Service							
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St Maint & Reconst	38,780	10.860	27,371	10.861	49,595	30,125	10.000
Special Highway	18,609		20,136		27,518		
Special Park & Rec	1,856		1,000		5,172		
Electric Fund	465,993		478,263		633,121		
Water Fund	108,097		131,666		411,571		
Sewer Fund	92,141		69,330		103,691		
Trash Fund	57,348		59,112		81,055		
Municipal Golf Fund	29,465		22,850		71,362		
Non-Budgeted Funds-A	897,452						
Non-Budgeted Funds-B	123,808						
Non-Budgeted Funds-C	28,865						
Totals	2,159,878	43.275	1,128,693	41.813	1,877,368	(31.33)	43.595
Less: Transfers	6,015		50,000		50,000		Revenue Neutral Rate** 41.481
Net Expenditure	2,148,833		1,078,693		1,827,368		
Total Tax Levied	124,059		124,594		xxxxxxxxxxxxxxx		
Assessed Valuation	2,879,068		2,980,706		3,012,530		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	666,073		655,202		586,527		
Lease Purchase Principal	94,824		342,907		290,805		
Total	760,897		998,109		877,332		

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

Donella Mick
City Official Title: City Clerk

Published in the *Cawker City Ledger* Sept. 11, 2025