CERTIFICATE

To the Clerk of Rawlins County , State of Kansas

We, the undersigned, officers of

City of Atwood

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: County Clerk's Use Only
Computation to Determine Limit for 2026		NA			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	1,092,161	546,104	47.654
Library	12-1220	9	65,673	22,901	1.999
Airport	3-133	10	36,833	19,812	1.729
Special Highway		11	33,169		
Tourism & Convention		11	36,959		
Special Parks & Recreation		12	14,091		
Waterworks		12	720,217		
Water Loan		13	200,057		
Wastewater (Sewer)		13	260,381		
Sewer Loan		14	120,822		
Obert Park		15	2,550		
Atwood Township		16	90,002		
Airport Fuel		16	30,000		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Totals		xxxxxx	2,702,915	588,816	51.382
Is a Revenue Neutral Rate Resolution required?				Yes	County Clerk's Use Only
Budget Summary		19			11,459,973
					Nov 1, 2025 Total Assessed Valuation
Form Preparation by:			Revenue Neutral Rate	47.573	

Mapes & Miller LLP
Certified Public Accountant
Address:
418 E. Holme
Norton, KS 67654
Email:
mmcpas@yahoo.com

Attest: Sept. 19th, 2025

Renée Sagel
Dep. County Clerk

DEPUTY CLERK OF RAWLINS COUNTY SEAL KANSAS

Governing Body

Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in projected budgets prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for these projected budgets.

City of Atwood 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	506,159	39,481	1,184	2,868	1,569	333
Library	22,034	1,719	52	125	68	15
Airport	16,514	1,288	39	94	51	11
TOTAL	544,707	42,488	1,275	3,087	1,688	359

County Treas Motor Vehicle Estimate	42,488				
County Treas Recreational Vehicle Estimate		1,275			
County Treas 16/20M Vehicle Estimate			3,087		
County Treas Commercial Vehicle Tax Estimate				1,688	
County Treas Watercraft Tax Estimate					359

Motor Vehicle Factor	0.07800				
Recreational Vehicle Factor		0.00234			
16/20M Vehicle Factor			0.00567		
Commercial Vehicle Factor				0.00310	
Watercraft Factor					0.00066

City of Atwood

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
Waterworks Fund	Water Loan Fund	200,000	200,000	200,000	12-825d
Water Loan Fund	Waterworks Fund	-	-	-	12-825d
Sewer Fund	Sewer Loan Fund	96,000	143,000	144,000	12-631p
Street Improvement	General Fund	-	-	-	68-590
General Fund	Special Equipment	17,726	40,000	30,000	12-1, 117
Special Highway	Street Improvement	-	-	-	68-590
	Totals	313,726	383,000	374,000	
	Adjustments		-	-	
	Adjusted Totals	313,726	383,000	374,000	

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

City of Atwood

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 2010A Water System	12/28/2010	12/28/2050	3.75	1,500,000	1,199,006	12/28	12/28	44,963	28,026	43,912	29,077
Series 2010B Water System	12/28/2010	12/28/2050	2.25	867,000	645,984	12/28	12/28	14,535	18,554	14,117	18,971
Series 2013 Refunding Bond	6/12/2013	12/1/2041	3.00	1,575,000	1,110,000	6/1 & 12/1	6/1	40,050	50,000	38,650	50,000
Series 2016 GO Sewer	8/26/2016	8/26/1956	2.25	3,713,000	2,256,473	8/26	8/26	50,771	69,551	49,206	71,116
Total G.O. Bonds					**5,211,463**			**150,319**	**166,131**	**145,885**	**169,164**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Temporary Notes:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**5,211,463**			**150,319**	**166,131**	**145,885**	**169,164**

City of Atwood

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 On Jan 1,2025	Payments Due 2025	Payments Due 2026
FIRE TRUCK	1/26/2024	48	5.10	40,000	20,994	21,809	0
				Totals	**20,994**	**21,809**	**0**

***If you are merely 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 Atwood
Rawlins County

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	$20,153	$22,901
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,317	$1,719
Recreational Vehicle Tax	$71	$52
16/20M Vehicle Tax	$119	$125
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$22,660	$24,797
Difference in Total Taxes:	$2,137	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$11,021,763	$11,450,385
Did Assessed Valuation Decrease?	No	
Levy Rate	2	2.000
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 from the State Library.

City of Atwood
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	74,251	238,844	135,679
Receipts:			
Ad Valorem Tax	448,787	466,356	xxxxxxxxxxxxxxxx
Delinquent Tax	2,886		
Motor Vehicle Tax	53,591	55,471	39,481
Recreational Vehicle Tax	1,768	1,710	1,184
16/20M Vehicle Tax	2,733	2,838	2,868
Commercial Vehicle Tax	2,141	2,350	1,569
Watercraft Tax		306	333
Gross Earning (Intangible) Tax	23,777	33,457	38,861
City and County Revenue Sharing			0
Local Alcoholic Liquor	6,349	7,523	6,803
Local Sales Tax	160,369	145,000	150,000
Franchise Fees	86,342	100,000	100,000
Licenses, Permits and Fees	61,852	40,000	40,000
Pool	16,499	14,000	14,000
Theater	44,938	45,000	45,000
Donations	1,768		
Reimbursement from Tourism & Convention			
Reimbursements	2,228		
Transfer from Sp. Street Improvement Fund			
Interest on Idle Funds	126,134	60,000	60,000
Miscellaneous	14,201	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,056,363**	**984,011**	**510,099**
Resources Available:	**1,130,614**	**1,222,855**	**645,778**

City of Atwood

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,130,614	1,222,855	645,778
Expenditures:			
General Government	128,102	150,292	139,854
Police Department	260,134	360,696	392,465
Streets	105,464	208,983	204,670
Street Lighting	34,231	35,720	36,434
Fire	44,650	45,650	21,650
Court	13,992	12,800	12,800
Parks and Pool	63,278	70,609	89,435
Theater	66,624	74,421	74,548
Employee Benefits	70,894	86,005	90,305
Library Phone	1,650	2,000	
Airport Grant	85,025		
Transfer to Special Street			
Transfer to Street Improvement	17,726	40,000	30,000
Transfer to Special Equipment			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**891,770**	**1,087,176**	**1,092,161**
Unencumbered Cash Balance Dec 31	238,844	135,679	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,089,296	1,087,176	1,092,161
		Non-Appropriated Balance	54,359
		Total Expenditure/Non-Appr Balance	1,146,520
		Tax Required	500,742
	Delinquent Comp Rate:	1.4%	6,855
	Neighborhood Reviliatization:	7.7%	38,507
		Amount of 2025 Ad Valorem Tax	546,104

City of Atwood 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,954	13,993	6,868
Receipts:			
Ad Valorem Tax	18,758	20,153	xxxxxxxxxxxxxxxx
Delinquent Tax	118		
Motor Vehicle Tax	2,268	2,317	1,719
Recreational Vehicle Tax	61	71	52
16/20M Vehicle Tax	114	119	125
Commercial Vehicle Tax	91	98	68
Watercraft Tax		13	15
Rawlins County Allocation	42,941	36,000	36,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,351**	**58,771**	**37,979**
Resources Available:	**73,305**	**72,764**	**44,847**
Expenditures:			
Appropriations	59,312	65,896	65,673
Miscellaneous		0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,312**	**65,896**	**65,673**
Unencumbered Cash Balance Dec 31	13,993	6,868	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	59,312	65,896	65,673
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,673
		Tax Required	20,826
	Delinquent Comp Rate:	1.4%	314
	Neighborhood Revitalization:	7.7%	1,761
		Amount of 2025 Ad Valorem Tax	22,901

City of Atwood
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,054	23,034	17,184
Receipts:			
Ad Valorem Tax	16,263	15,215	xxxxxxxxxxxxxxxx
Delinquent Tax	123		
Motor Vehicle Tax	2,701	2,007	1,288
Recreational Vehicle Tax	72	62	39
16/20M Vehicle Tax	107	103	94
Commercial Vehicle Tax	112	85	51
Watercraft Tax		11	11
Reimbursed Expense			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,378**	**17,483**	**1,483**
Resources Available:	30,432	40,517	18,667
Expenditures:			
Appropriations to Board - Operating	7,398	15,000	15,000
Appropriations to Board - Grant Match		8,333	21,833
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,398**	**23,333**	**36,833**
Unencumbered Cash Balance Dec 31	23,034	17,184	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	23,333	23,333	36,833
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,833
		Tax Required	18,166
	Delinquent Comp Rate:	1.4%	249
	Neighborhood Revitalization:	7.7%	1,397
		Amount of 2025 Ad Valorem Tax	19,812

City of Atwood
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	1,038	1,444	119
Receipts:			
State of Kansas Gas Tax	34,202	32,930	33,050
Reimbursed Expense	3,789		
Reimbursed Expense			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,991**	**32,930**	**33,050**
Resources Available:	**39,029**	**34,374**	**33,169**
Expenditures:			
Personal Services	37,585	34,255	33,169
Transfer to Street Improvement		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,585**	**34,255**	**33,169**
Unencumbered Cash Balance Dec 31	1,444	119	0
2024/2025/2026 Budget Authority Amoun	39,000	34,255	33,169

Adopted Budget

Tourism & Convention	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,330	45,124	26,959
Receipts:			
Guest Tax	9,970	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,970**	**10,000**	**10,000**
Resources Available:	**46,300**	**55,124**	**36,959**
Expenditures:			
Contractual Services	1,176	28,165	36,959
Reimb to General Fund			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,176**	**28,165**	**36,959**
Unencumbered Cash Balance Dec 31	45,124	26,959	0
2024/2025/2026 Budget Authority Amoun	37,951	28,165	36,959

City of Atwood
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,311	12,944	7,288
Receipts:			
Liquor Tax	6,349	7,523	6,803
Reimbursed Expense			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,349**	**7,523**	**6,803**
Resources Available:	**17,660**	**20,467**	**14,091**
Contractual Services	3,600	12,000	12,912
Reimbursement ot Obert Park			
Commodities	1,116	1,179	1,179
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,716**	**13,179**	**14,091**
Unencumbered Cash Balance Dec 31	12,944	7,288	0
2024/2025/2026 Budget Authority Amount	12,261	13,179	14,091

Adopted Budget

Waterworks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	792,143	842,683	867,039
Receipts:			
Collections	668,210	659,620	705,140
Penalties	3,140		
Connection Fees	3,850		
Reimbursed Expense			
FEMA Aid			
Transfer from Water Loan			
Miscellaneous	9,403	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**684,603**	**669,620**	**715,140**
Resources Available:	**1,476,746**	**1,512,303**	**1,582,179**
Expenditures:			
Production	88,309	60,460	90,465
Treatment	12,815	14,000	14,000
Distribution	143,616	150,000	150,000
Administration	102,906	120,344	135,287
Operations	56,417	60,460	90,465
Economic Development	30,000	40,000	40,000
City Hall Renovation		0	0
Transfer to Water Loan	200,000	200,000	200,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**634,063**	**645,264**	**720,217**
Unencumbered Cash Balance Dec 31	842,683	867,039	861,962
2024/2025/2026 Budget Authority Amount	681,897	645,264	720,217

City of Atwood
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Loan**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	806,017	824,828	823,370
Receipts:			
Transfer from Waterworks Fund	200,000	200,000	200,000
Bond Proceeds			
Interest on Idle Funds	11,173		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**211,173**	**200,000**	**200,000**
Resources Available:	**1,017,190**	**1,024,828**	**1,023,370**
Expenditures:			
Principal	90,158	96,580	98,048
Interest	102,204	99,548	96,679
Transfer to Waterworks Fund			
Cash Basis Reserve			
Miscellaneous		5,330	5,330
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**192,362**	**201,458**	**200,057**
Unencumbered Cash Balance Dec 31	824,828	823,370	823,313
2024/2025/2026 Budget Authority Amoun	197,692	201,458	200,057

Adopted Budget

Wastewater (Sewer)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	563,461	657,385	682,441
Receipts:			
Collections	269,968	277,110	269,968
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**269,968**	**277,110**	**269,968**
Resources Available:	**833,429**	**934,495**	**952,409**
Expenditures:			
Personal Services	37,895	68,598	75,879
Contractual Services	25,690	34,056	26,102
Commodities	8,459	6,400	6,400
Capital Outlay	8,000		8,000
Transfer to Sewer Loan	96,000	143,000	144,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**176,044**	**252,054**	**260,381**
Unencumbered Cash Balance Dec 31	657,385	682,441	692,028
2024/2025/2026 Budget Authority Amoun	239,939	252,054	260,381

City of Atwood
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Loan**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	199,024	178,433	201,011
Receipts:			
Service Fees			
Interest on Idle Funds	3,874		
Transfers from Sewer	96,000	143,000	144,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**99,874**	**143,000**	**144,000**
Resources Available:	**298,898**	**321,433**	**345,011**
Expenditures:			
Principal	68,021	69,551	71,116
Interest	52,444	50,771	49,206
Bond Issue Expense			
Miscellaneous		100	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**120,465**	**120,422**	**120,822**
Unencumbered Cash Balance Dec 31	178,433	201,011	224,189
2024/2025/2026 Budget Authority Amount	120,565	120,422	120,822

City of Atwood
2026
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Obert Park	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	74	240	0
Receipts:			
Obert Trust Donation	2,750	2,550	2,550
Reimbursed Expense	0		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,750**	**2,550**	**2,550**
Resources Available:	**2,824**	**2,790**	**2,550**
Expenditures:			
Personal Services	2,584	2,790	2,550
Contractual Services			
Transfers Out			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,584**	**2,790**	**2,550**
Unencumbered Cash Balance Dec 31	240	0	0
2024/2025/2026 Budget Authority Amount	4,000	3,312	2,550

City of Atwood
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Atwood Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,458	10,073	3,344
Receipts:			
Atwood Township	84,349	86,658	86,658
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**84,349**	**86,658**	**86,658**
Resources Available:	**97,807**	**96,731**	**90,002**
Expenditures:			
Lake	67,178	69,387	69,502
Cemetery	20,556	20,500	20,500
Miscellaneous		3,500	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**87,734**	**93,387**	**90,002**
Unencumbered Cash Balance Dec 31	10,073	3,344	0
2024/2025/2026 Budget Authority Amoun	89,000	93,387	90,002

Adopted Budget

Airport Fuel	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,584	20,693	11,070
Receipts:			
Fuel Sales	9,202	20,377	18,930
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,202**	**20,377**	**18,930**
Resources Available:	**28,786**	**41,070**	**30,000**
Expenditures:			
Fuel Purchases	8,093	30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,093**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	20,693	11,070	0
2024/2025/2026 Budget Authority Amoun	30,000	30,000	30,000

City of Atwood

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Equipment		**Street Improvement**		**Theater Reserve**		**Pool Maintenance**		**Park Donatin**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	35,114	Cash Balance Jan 1	135,401	Cash Balance Jan 1	35,280	Cash Balance Jan 1	242,044	Cash Balance Jan 1	11,531	459,370
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer From General	17,726	Collections	8,608	Donations	1,390					
Lease Purchase Proceeds	40,000									
Sale of Equipment	9,855									
Total Receipts	67,581	Total Receipts	8,608	Total Receipts	1,390	Total Receipts	0	Total Receipts	0	77,579
Resources Available:	102,695	Resources Available:	144,009	Resources Available:	36,670	Resources Available:	242,044	Resources Available:	11,531	536,949
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	20	Contractual Services	8,550			Contractual Services	16,286			
Capital Outlay	92,800									
Total Expenditures	92,820	Total Expenditures	8,550	Total Expenditures	0	Total Expenditures	16,286	Total Expenditures	0	117,656
Cash Balance Dec 31	9,875	Cash Balance Dec 31	135,459	Cash Balance Dec 31	36,670	Cash Balance Dec 31	225,758	Cash Balance Dec 31	11,531	419,293 **
										419,293 **

**Note: These two block figures should agree.

City of Atwood

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA		**Drug Forfeiture**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	175,075	Cash Balance Jan 1	8,239	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	183,314
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	175,075	Resources Available:	8,239	Resources Available:	0	Resources Available:	0	Resources Available:	0	183,314
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	24,850									
Total Expenditures	24,850	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	24,850
Cash Balance Dec 31	150,225	Cash Balance Dec 31	8,239	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	158,464 **
										158,464 **

**Note: These two block figures should agree.

Affidavit of Publication

STATE OF KANSAS, RAWLINS COUNTY

Amy J. Mosley

being first duly sworn, deposes and says:

She is Advertising Manager

he Rawlins County Square Deal, a weekly newspaper published in
ie state of Kansas and of general circulation in Rawlins County,
nsas, and that said newspaper is not a trade, religious nor fatemal
publication.

he newspaper is a weekly newspaper published at least weekly 50
s a year, has been so published continuously and uninterruptedly
ie county and state for a period of more than one year prior to the
publication of the notice and has been admitted to the post office
twood in Rawlins County as second-class matter.

he attached notice is a true copy thereof and was published in the
lar and entire issue of said newspaper

1 consecutive weeks, the first publication

g made on the 28 day of August, 2025 with
sequent publications being made on the following dates:

_____, 2025

_____, 2025

_____, 2025

Amy J. Mosley

scribed and sworn to before me this 29th day of

August 1, 2025.

Rosalie Russell Ross
Notary Public

appointment expires: 4-17-2027

NOTARY PUBLIC - State of Kansas
ROSALIE RUSSELL ROSS
My Appt. Exp. _____

nter's fee: $ 208.64

•PUBLIC NOTICE•

Published in The Rawlins County Square Deal on Thursday, August 28, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Atwood

will meet on September 18, 2025 at 7:00 PM at 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.

THE REVENUE NEUTRAL RATE HEARING WILL BE AT 7:00 PM IMMEDICATELY PRIOR TO THE BUDGET HEARING

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	Estimate Tax Rate *
General	891,770	47.791	1,087,176	45.924	1,092,161	546,104	47.693
Library	59,312	1.996	65,896	2.000	65,673	22,901	2.000
Airport	7,398	1.730	23,333	1.499	36,833	19,812	1.730
Special Highway	37,585		34,255		33,169		
Tourism & Convention	1,176		28,165		36,959		
Special Parks & Recreatio	4,716		13,179		14,091		
Waterworks	634,063		645,264		720,217		
Water Loan	192,362		201,458		200,057		
Wastewater (Sewer)	176,044		252,054		260,381		
Sewer Loan	120,465		120,422		120,322		
Obert Park	2,584		2,790		2,550		
Atwood Township	87,734		93,387		90,002		
Airport Fuel	8,093		30,000		30,000		
Non-Budgeted Funds-A	117,656						
Non-Budgeted Funds-B	24,850						
Totals	2,365,808	51.517	2,597,379	49.423	2,702,915	588,816	51.423
					Revenue Neutral Rate**		47.573
Less: Transfers	313,726		383,000		374,000		
Net Expenditure	2,052,082		2,214,379		2,328,915		
Total Tax Levied	544,706		544,706		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	10,552,023		11,021,763		11,450,385		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	5,524,949		5,369,642		5,211,463		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	21,640		0		20,994		
Total	5,546,589		5,369,642		5,232,457		

*Tax rates are expressed in mills

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

Dana Philpott
City Clerk

Resolution No. 2025-03

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

WHEREAS, the Revenue Neutral Rate for the City of Atwood was calculated as 47.573 mills by the Rawlins County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 18, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Atwood, 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 ATWOOD:

The City of Atwood shall levy a property tax rate exceeding the Revenue Neutral Rate of 47.573 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 18th day of September, 2025 and **SIGNED** by the Mayor.

Janet Stice

Mayor

Attested:

Dana Philpott

City Clerk

Roll Call Vote

City of Atwood
Hearing to Exceed Revenue Neutral Rate: September 18, 2025
Resolution No 2025-03

Governing Body Member	Yes	No	No Vote
Mark Vrbas	X		
Sandy Mulligan	X		
Diana Tongish	X		
Dietrich Kastens	X		
Dakota Dunker	X		
TOTAL			

Attested:
Dawn Philpott