2026

CERTIFICATE

To the Clerk of Comanche County, State of Kansas
We, the undersigned, officers of
City of Protection
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 Amount(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, and 16/20M Vehicle 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	6	528,086	182,858	
Special Highway		7	93,249		
Waterworks System		7	236,066		
Sewage Disposal		8	146,431		
Solid Waste		8	121,847		
Special Parks & Recreation		9	20,002		
Non-Budgeted Funds-A		10			
Totals		xxxxxxx	1,145,681	182,858	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		12			

Revenue Neutral Rate	90.245
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
ADAMS BROWN, LLC

Address:
PO Drawer J
Great Bend, KS 67530
Email:
dhollingshead@adamsbrowncpa.com

Attest: 09/11, 2025

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

CERTIFICATE

To the Clerk of Comanche County, State of Kansas
We, the undersigned, officers of
City of Protection
certify that: (1) the hearing mentioned in the attached publication was held;
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Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Protection

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	180,853	32,933	245	2,514	2,037	165
TOTAL	180,853	32,933	245	2,514	2,037	165

County Treas Motor Vehicle Estimate 32,933
County Treas Recreational Vehicle Estimate 245
County Treas 16/20M Vehicle Estimate 2,514
County Treas Commercial Vehicle Tax Estimate 2,037
County Treas Watercraft Tax Estimate 165

Motor Vehicle Factor 0.18210
Recreational Vehicle Factor 0.00135
16/20M Vehicle Factor 0.01390
Commercial Vehicle Factor 0.01126
Watercraft Factor 0.00091

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
Water Fund	Water System Reserve Fund	0	0	0	K.S.A. 12-825d
General Fund	Special Equipment Fund	7,500	15,000	25,000	K.S.A. 12-1,117
General Fund	Capital Improvement Fund	10,000	15,000	25,000	K.S.A. 12-1,118
Sewage Disposal Fund	Sewer System Reserve Fund	0	5,000	5,000	K.S.A. 12-825d
Sewage Disposal Fund	Special Equipment Fund	5,000	0	0	K.S.A. 12-1,117
	Totals	22,500	35,000	55,000	
	Adjustments*				
	Adjusted Totals	22,500	35,000	55,000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Revolving Loan	10/11/2005	9/1/2027	2.58	711,030	129,847	3/1 & 9/1	3/1 & 9/1	2,781	42,178	1,792	43,273
Total Other					129,847			2,781	42,178	1,792	43,273
Total Indebtedness					129,847			2,781	42,178	1,792	43,273

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
None Noted							
Totals					0	0	0

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

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	284,312	238,872	172,339
Receipts:			
Ad Valorem Tax	166,734	180,853	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,931	2,000	2,000
Motor Vehicle Tax	33,419	29,250	32,933
Recreational Vehicle Tax	257	254	245
16/20M Vehicle Tax	2,657	2,692	2,514
Commercial Vehicle Tax	0	822	2,037
Watercraft Tax	0	215	165
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor	1,814	1,505	1,946
Rental Excise Tax	25	23	23
Local Sales Tax	68,701	70,000	70,000
Franchise Tax	33,864	35,000	35,000
Licenses	1,725	5,000	5,000
Swimming Pool	8,892	8,500	8,500
Fines	0	3,500	3,500
Crop Sales	0	1,000	1,000
Grant Proceeds	42,000	0	0
Sale of land	1,500	0	0
Insurance Proceeds	2,843	0	0
Reimbursements	3,164	0	0
Interest on Idle Funds	26,504	10,000	10,000
Neighborhood Revitalization Rebate	-9,641	-8,147	-5,974
Miscellaneous	1,864	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**396,253**	**346,467**	**172,889**
Resources Available:	**680,565**	**585,339**	**345,228**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	680,565	585,339	345,228
Expenditures:			
Personal Services	39,882	45,000	46,000
Contractual Services	41,155	45,000	80,000
Commodities	48,857	20,000	20,000
Capital Outlay	6,479	15,000	22,086
Employee Benefits	51,934	58,000	65,000
Public Safety	21,362	45,000	75,000
Parks	61,117	65,000	65,000
Streets	75,407	80,000	85,000
Building Demolition	0	10,000	20,000
Transfers Out - Special Equipment	7,500	15,000	25,000
Transfers Out - Capital Improvement	10,000	15,000	25,000
Grant Expenditures	78,000	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**441,693**	**413,000**	**528,086**
Unencumbered Cash Balance Dec 31	238,872	172,339	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	514,731	528,832	528,086
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	528,086
		Tax Required	182,858
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	182,858

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	54,755	68,109	80,679
Receipts:			
State of Kansas Gas Tax	13,354	12,570	12,570
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,354**	**12,570**	**12,570**
Resources Available:	**68,109**	**80,679**	**93,249**
Expenditures:			
Contractual	0	0	93,249
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**93,249**
Unencumbered Cash Balance Dec 31	68,109	80,679	0
2024/2025/2026 Budget Authority Amount:	66,399	79,825	93,249

Adopted Budget

Waterworks System	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	259,134	130,066	123,066
Receipts:			
Charges to Customers	111,405	113,000	113,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**111,405**	**113,000**	**113,000**
Resources Available:	**370,539**	**243,066**	**236,066**
Expenditures:			
Personal Services	24,309	30,000	35,000
Contractual Services	201,349	50,000	60,000
Commodities	14,815	20,000	20,000
Capital Outlay	0	20,000	25,000
Transfer Out - Waterworks Reserve	0	0	0
Cash Reserve (2026 column)	0	0	96,066
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**240,473**	**120,000**	**236,066**
Unencumbered Cash Balance Dec 31	130,066	123,066	0
2024/2025/2026 Budget Authority Amount:	389,545	343,134	236,066

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewage Disposal**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	73,490	59,188	47,431
Receipts:			
Customer Sales	65,231	67,000	67,000
Sales Tax	33,838	32,000	32,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**99,069**	**99,000**	**99,000**
Resources Available:	**172,559**	**158,188**	**146,431**
Expenditures:			
Personal Services	23,612	27,000	29,000
Contractual Services	24,892	25,000	25,000
Commodities	14,610	8,500	8,500
Principal Payments-KDHE	41,110	42,178	43,273
Interest Payments-KDHE	3,745	2,781	1,792
Service Fees-KDHE	402	298	192
Transfers Out - Sewer System Reserve	0	5,000	5,000
Transfers Out - Special Equipment	5,000	0	0
Cash Reserve (2026 column)	0	0	33,674
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**113,371**	**110,757**	**146,431**
Unencumbered Cash Balance Dec 31	59,188	47,431	0
2024/2025/2026 Budget Authority Amount:	167,826	160,233	146,431

Adopted Budget

Solid Waste	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,657	40,847	39,847
Receipts:			
Charges to Customers	81,372	80,000	82,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,372**	**80,000**	**82,000**
Resources Available:	**123,029**	**120,847**	**121,847**
Expenditures:			
Contractual Services	82,182	80,000	82,000
Commodities	0	1,000	1,000
Cash Reserve (2026 column)	0	0	38,847
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**82,182**	**81,000**	**121,847**
Unencumbered Cash Balance Dec 31	40,847	39,847	0
2024/2025/2026 Budget Authority Amount:	120,656	125,657	121,847

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	14,736	16,550	18,056
Receipts:			
Local Alcohol Liquor	1,814	1,506	1,946
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,814**	**1,506**	**1,946**
Resources Available:	**16,550**	**18,056**	**20,002**
Expenditures:			
Commodities	0	0	20,002
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**20,002**
Unencumbered Cash Balance Dec 31	16,550	18,056	0
2024/2025/2026 Budget Authority Amount:	15,983	17,384	20,002

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Protection

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Equipment		**Water System Reserve**		**Sewer System Reserve**		**Storm Sewer Replacemen**		**Capital Improvement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	39,251	Cash Balance Ja	109,498	Cash Balance Ja	74,917	Cash Balance Ja	65,000	Cash Balance Ja	35,000	323,666
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Insurance Proceeds	759							Transfers In	10,000	
Transfers In	12,500									
Total Receipts	13,259	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	10000	23,259
Resources Available	52,510	Resources Availa	109,498	Resources Availa	74,917	Resources Availa	65,000	Resources Availa	45,000	346,925
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	0
Cash Balance Dec 3	52,510	Cash Balance De	109,498	Cash Balance De	74,917	Cash Balance De	65,000	Cash Balance De	45,000	**346,925** **
										346,925 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Protection Township Library
August 20, 2025; 7:00 pm
MINUTES

REVENUE NEUTRAL RATE HEARING

ROLL CALL:

PRESENT
Mayor: Chris Brosius
Council: Phillip Sawyers, Dwayne Thronesbery, Tyler Woolfolk
Police: Devon Duffield
City Hall: Jennifer Monroe, Shirley Norton

ABSENT:
Council: Bryce Hazen
Public Works: Sam McCleary, Chris Snyder

The following governing council members and staffing were present as noted on roll call with the City of Protection August 20, 2025. Hearing on the 2026 Revenue Neutral Rate called to order at 7:00 pm by Mayor Chris Brosius.

Moved by: P. Sawyers Seconded by: D. Thronesbery Carried: 4-0

Mayor Brosius called for the Public Hearing to exceed the 2023 Revenue Neutral Rate; with comments and/or approval to the 2026 Revenue Neutral Rate as published in The Protection Press dated Thursday, July 31 and August 7, 2025.

Public Comment on the Revenue Neutral Rate

With no "public" present to question or make recommendations, the City of Protection Governing Body approved the 2026 Revenue Neutral Rate as published.

Moved by: D. Thronesbery Seconded by: T. Woolfolk Carried: 4-0

Motion to adjourn at 7:31 pm.

Moved by: T. Woolfolk Seconded by: D. Thronesbery Carried: 4-0

Chris Brosius, Mayor Chris Brosius **Date** 8-20-25

Attest:

City Clerk Jennifer Monroe **Date** 8-20-25

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF PROTECTION, HEREBY NOTIFIES THE COMANCHE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 91.245. The date of our hearing is August 20, 2025 at 7:00 PM and will be held at ___X__Protection Township Library, 404 N. Broadway Avenue, in Protection, Kansas.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget _____to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 16, 2025.

(Seal)

Jennifer Monroe
Clerk or Officer of Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Protection
will meet on at at Protection Township Library, 404 N Broadway Ave for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall, 108 W Walnut 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 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	441,693	95.201	413,000	91.362	528,086	182,858	91.245
Special Highway					93,249		
Waterworks System	240,473		120,000		236,066		
Sewage Disposal	113,371		110,757		146,431		
Solid Waste	82,182		81,000		121,847		
Special Parks & Recreation					20,002		
Non-Budgeted Funds-A							
Totals	877,719	95.201	724,757	91.362	1,145,681	182,858	91.245
						*Revenue Neutral Rate***	*90.245*
Less: Transfers	22,500		35,000		55,000		
Net Expenditure	855,219		689,757		1,090,681		
Total Tax Levied	180,853		180,853		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,899,709		1,979,452		2,004,037		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	211,027	170,957	129,847
Lease Purchase Principal	0	0	0
Total	211,027	170,957	129,847

*Tax rates are expressed in mills

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

Jennifer Monroe
Official Title: City Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	176,884	88.264	5,974
	0		0
TOTAL	176,884	88.264	5,974

2025 July 1 Valuation: 2,004,037

Valuation Factor: 2,004.037

Neighborhood Revitalization Subj to Rebate: 67,688

Neighborhood Revitalization factor: 67.688

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

Resolution No. 2025-3

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

WHEREAS, the Revenue Neutral Rate for the City of Protection, was calculated as 90.245 mills by the Comanche County Clerk; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF *CITY OF PROTECTION, KANSAS*:

The City of Protection shall levy a property tax rate exceeding the Revenue Neutral Rate of 91.245 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 August 2025 and SIGNED by the Mayor.

Chris Brosius, Mayor

Attested:

Jennifer Monroe, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Protection to levy a Property Tax exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 20, 2025.

Resolution No. 2025-3

Governing Body Member	Yes	No	No Vote
Bryce Hazen	✓		
Phillip Sawyers	✓		
Dwayne Thronesbery	✓		
Tyler Woolfolk	✓		
Chris Brosius, Mayor	✓		
TOTAL			

Certified:

Chris Brosius