**CERTIFICATE**

To the Clerk of Comanche County, State of Kansas
We, the undersigned, officers of
**City of Coldwater**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 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 | | | |
| | | | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 6 | 1,218,691 | 319,313 | |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Special Highway | | 7 | 49,639 | | |
| Special Parks and Recreation | | 7 | 2,511 | | |
| Refuse Utility | | 8 | 184,653 | | |
| Comanche Estates | | 8 | 75,598 | | |
| 1% Sales Tax | | 9 | 573,606 | | |
| Pool Debt Service | | 9 | 106,107 | | |
| Pool Debt Reserve | | 10 | 117,000 | | |
| | | 10 | | | |
| Water Utility | | 11 | 708,383 | | |
| Sewer Utility | | 12 | 160,265 | | |
| Non-Budgeted Funds-A | | 13 | | | |
| **Totals** | | xxxxxxx | 3,196,453 | 319,313 | |
| Budget Hearing Notice | | 14 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2025 Total Assessed |

| | |
|---|---|
| Revenue Neutral Rate | 75.193 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
ADAMS BROWN, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550
Email:
akoehn@adamsbrowncpa.com

Attest: _____, 2025

County Clerk

Governing Body

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**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 | 319,313 | 50,572 | 216 | 2,593 | 1,682 | 275 |
| Debt Service | | | | | | |
| Library | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 319,313 | 50,572 | 216 | 2,593 | 1,682 | 275 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 50,572 | | | | |
| County Treas Recreational Vehicle Estimate | | 216 | | | |
| County Treas 16/20M Vehicle Estimate | | | 2,593 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 1,682 | |
| County Treas Watercraft Tax Estimate | | | | | 275 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.15838 | | | | |
| Recreational Vehicle Factor | | 0.00068 | | | |
| 16/20M Vehicle Factor | | | 0.00812 | | |
| Commercial Vehicle Factor | | | | 0.00527 | |
| Watercraft Factor | | | | | 0.00086 |

**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 |
|---|---|---|---|---|---|
| General Fund | Equipment Reserve | 25,000 | | | K.S.A. 12-1,117 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 25,000 | 0 | 0 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 25,000 | 0 | 0 | |

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

## 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: | | | | | | | | | | | |
| Public Building Commission (RME): | | | | | | | | | | | |
| Series 2018 Refunding | 9/11/2018 | 12/1/2032 | 2.00-3.60 | 1,170,000 | 725,000 | 6/1 | | 12,204 | | 11,044 | |
| | | | | | | 12/1 | 12/1 | 12,204 | 80,000 | 11,044 | 80,000 |
| **Total Revenue Bonds** | | | | | **725,000** | | | **24,408** | **80,000** | **22,088** | **80,000** |
| Other: | | | | | | | | | | | |
| None | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **725,000** | | | **24,408** | **80,000** | **22,088** | **80,000** |

## 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 |
|---|---|---|---|---|---|---|---|
| Swimming Pool Facility | 9/11/2018 | 192 | 2.00-3.60 | 1,170,000 | 725,000 | 104,408 | 102,088 |
| Grasshopper Model 900D (2) | 2/15/2022 | 36 | 3.31 | 40,066 | 3,878 | 4,007 | |
| 2023 Dodge Durango | 6/23/2023 | 60 | 4.25 | 54,572 | 37,013 | 10,258 | 10,258 |
| 2022 Bobcat S770 Skid Steer Loac | 5/10/2023 | 60 | 6.69 | 67,920 | 60,132 | 6,000 | 6,000 |
| Grasshopper Model 900D (2) | 3/24/2025 | 48 | 6.46 | 46,080 | 0 | 14,978 | 14,978 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | **Totals** | **826,023** | **139,651** | **133,324** |

***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 | 388,465 | 410,081 | 288,170 |
| Receipts: | | | |
| Ad Valorem Tax | 294,251 | 306,540 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 15,297 | 5,000 | 5,000 |
| Motor Vehicle Tax | 53,802 | 51,349 | 50,572 |
| Recreational Vehicle Tax | 239 | 499 | 216 |
| 16/20M Vehicle Tax | 2,827 | 2,930 | 2,593 |
| Commercial Vehicle Tax | 1,644 | 1,712 | 1,682 |
| Watercraft Tax | | 250 | 275 |
| Gross Earning (Intangible) Tax | | | 0 |
| Local Alcohol Liquor Tax | | 511 | 2,000 |
| Local Sales Tax | 186,722 | 190,000 | 180,000 |
| Franchise Tax | 73,418 | 74,000 | 70,000 |
| Court Fines and Cost | 9,821 | 16,500 | 10,000 |
| Licenses and Permits | 1,865 | 1,000 | 1,000 |
| Lake Fees | 285,417 | 275,000 | 275,000 |
| Swimming Pool | 7,911 | 7,000 | 7,000 |
| Rent | 9,532 | 4,000 | 4,000 |
| Oil and Gas Royalties | 37,949 | 25,000 | 20,000 |
| Federal Aid | 59,043 | | |
| State Aid | 7,872 | | |
| Reimbursed Expense | | | |
| | | | |
| Interest on Idle Funds | 15,737 | 12,000 | 2,000 |
| Neighborhood Revitalization Rebate | | -8,307 | -7,849 |
| Miscellaneous | 15,329 | 455 | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,078,676** | **965,439** | **623,489** |
| **Resources Available:** | **1,467,141** | **1,375,520** | **911,659** |
| Expenditures: | | | |
| Administration | 379,842 | 405,813 | 426,800 |
| Animal Control | 1,218 | 1,650 | 1,650 |
| Ball Field | 10,850 | 12,000 | 14,000 |
| Lake | 255,411 | 249,022 | 260,000 |
| Park | 35,507 | 34,100 | 35,700 |
| Pool | 66,824 | 71,600 | 71,600 |
| Police | 46,833 | 81,625 | 94,383 |
| Shop | 17,219 | 19,045 | 19,045 |
| Streets | 206,905 | 194,745 | 229,350 |
| Veteran's Building | 11,054 | 17,250 | 16,000 |
| Shooting Range | 252 | 500 | 500 |
| Operating Transfers | 25,000 | 0 | 0 |
| Subtotal detail (Should agree with detail) | 1,056,915 | 1,087,350 | 1,169,028 |
| Coldwater Country Club | | | 20,000 |
| | | | |
| Cash Reserve (2026 column) | | | 29,663 |
| Miscellaneous | 145 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,057,060** | **1,087,350** | **1,218,691** |
| Unencumbered Cash Balance Dec 31 | 410,081 | 288,170 | xxxxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 1,173,937 | 1,121,693 | 1,218,691 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,218,691 |
| | | Tax Required | 307,032 |
| | Delinquent Comp Rate: | 4.0% | 12,281 |
| | | Amount of 2025 Ad Valorem Tax | 319,313 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

| Adopted Budget **General Fund - Detail Page 1** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Administration | | | |
| Advertising and Publication | 661 | 1,000 | 1,000 |
| Audit and Legal | 19,355 | 25,000 | 25,000 |
| Code Enforcement | 58 | 1,000 | 1,000 |
| Capital Outlay | | | 1,000 |
| Communications | 7,868 | 9,000 | 10,000 |
| Contributions | | 200 | |
| Drug Testing | 394 | 600 | 600 |
| Dues | 682 | 750 | 750 |
| Fire Siren Electricity | 334 | 400 | 400 |
| Health Insurance | 91,412 | 115,000 | 120,000 |
| Insurance | 66,100 | 70,173 | 80,000 |
| KPERS | 26,206 | 32,000 | 32,000 |
| Miscellaneous | 1,980 | 3,140 | 4,500 |
| Office Supplies | 3,678 | 5,300 | 4,000 |
| Property Taxes | 31,534 | 15,000 | 15,000 |
| Benefits | 3,333 | 5,000 | 5,000 |
| Salaries | 98,221 | 92,700 | 96,000 |
| Unemployment Insurance | 353 | 550 | 550 |
| Utilities | 27,673 | 29,000 | 30,000 |
| Total | **379,842** | **405,813** | **426,800** |
| Animal Control | | | |
| Salaries | 774 | 1,000 | 1,000 |
| Supplies | 4 | 50 | 50 |
| Capital Outlay | | 200 | 200 |
| Permits | 285 | 300 | 300 |
| Veterinarian | 155 | 100 | 100 |
| Total | **1,218** | **1,650** | **1,650** |
| Ball Field | | | |
| Salaries | | | 1,000 |
| Equipment Fuel | | | |
| Equipment Maint. and Repair | | 4,000 | 5,000 |
| Maintenance and Repair | 8,151 | 5,000 | 5,000 |
| Utilities | 2,699 | 3,000 | 3,000 |
| Total | **10,850** | **12,000** | **14,000** |
| Lake | | | |
| Advertising and Publications | 136 | 300 | 300 |
| Capital Improvements | 26,000 | 29,000 | 25,000 |
| Communications | 3,372 | 3,000 | 3,000 |
| Contractual | 16,443 | 7,022 | 15,000 |
| Pest Control | 923 | 1,200 | 1,200 |
| Equipment Fuel | 4,478 | 5,000 | 5,000 |
| Equipment Maint. and Repair | 2,194 | 5,000 | 7,500 |
| Repairs and Supplies | 20,633 | 15,000 | 15,000 |
| Benefits | 6,936 | 8,500 | 10,000 |
| Salaries | 106,821 | 110,000 | 113,000 |
| Utilities | 67,150 | 65,000 | 65,000 |
| Refunds | 325 | | |
| Total | **255,411** | **249,022** | **260,000** |
| Page 1 - Total | **647,321** | **668,485** | **702,450** |

| Adopted Budget **General Fund - Detail Page 2** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Park | | | |
| Capital Outlay | 2,266 | 1,500 | 1,500 |
| Contractual | | | 300 |
| Equipment Fuel | 477 | 600 | 900 |
| Equipment Maint. and Repair | 629 | | 1,000 |
| Repairs and Supplies | 5,177 | 5,000 | 5,000 |
| Benefits | 74 | | |
| Salaries | 21,375 | 22,000 | 22,000 |
| Utilities | 5,509 | 5,000 | 5,000 |
| | | | |
| Total | **35,507** | **34,100** | **35,700** |
| Pool | | | |
| Advertising and Publications | 70 | 100 | 100 |
| Communications | 327 | 600 | 600 |
| Contractual | 1,500 | 1,500 | 1,500 |
| Pest Control | 87 | 100 | 100 |
| Repairs and Supplies | 13,383 | 21,000 | 21,000 |
| Benefits | 1,560 | 1,500 | 1,500 |
| Salaries | 42,091 | 40,000 | 40,000 |
| Sales Tax | 620 | 800 | 800 |
| Utilities | 7,186 | 6,000 | 6,000 |
| | | | |
| Total | **66,824** | **71,600** | **71,600** |
| Police | | | |
| Advertising and Publications | | | |
| Capital Outlay | | | 1,000 |
| Communications | 7,465 | 2,000 | 2,000 |
| Computer Equipment | 890 | 1,000 | 1,000 |
| Patrol Vehicle Fuel | 1,161 | 5,000 | 5,000 |
| Patrol Vehicle Maint. and Repairs | 1,166 | 5,000 | 5,000 |
| Benefits | 121 | 6,500 | 7,000 |
| Salaries | 17,772 | 51,000 | 52,000 |
| CMB Fees | 125 | 125 | 125 |
| State Fines Remitted | 1,079 | 5,000 | 5,000 |
| Supplies and Materials | 5,814 | 6,000 | 6,000 |
| Dues | | | |
| Lease Payment | 10,257 | | 10,258 |
| Other | 983 | | |
| | | | |
| Total | **46,833** | **81,625** | **94,383** |
| Shop | | | |
| Communications | 2,157 | 2,500 | 2,500 |
| Benefits | 3,940 | 3,500 | 3,500 |
| Salaries | 1,255 | 1,545 | 1,545 |
| Supplies | 3,970 | 4,000 | 4,000 |
| Tools | 1,022 | 1,500 | 1,500 |
| Utilities | 4,875 | 6,000 | 6,000 |
| | | | |
| Total | **17,219** | **19,045** | **19,045** |
| Page 2 - Total | **166,383** | **206,370** | **220,728** |

| Adopted Budget **General Fund - Detail Page 3** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Streets | | | |
| Advertising and Publications | 23 | 50 | 50 |
| Capital Improvements | 87,543 | 120,000 | 120,000 |
| Communications | 124 | 500 | 500 |
| Equipment Fuel | 6,304 | 7,000 | 10,000 |
| Equipment Maint. and Repair | 12,001 | 14,000 | 15,000 |
| Gravel, Sand and Rock | 20,899 | | 10,000 |
| Resurfacing Oil | | | |
| Repairs and Supplies | 4,256 | 4,315 | 4,000 |
| Benefits | 6,936 | 7,000 | 7,000 |
| Salaries | 67,288 | 40,880 | 61,800 |
| Signs | 1,531 | 1,000 | 1,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **206,905** | **194,745** | **229,350** |
| Veteran's Building | | | |
| Pest Control | 452 | 500 | 500 |
| Salaries | 162 | 250 | 500 |
| Maintenance and Repairs | 2,489 | 6,500 | 5,000 |
| Supplies | 337 | 500 | 500 |
| Utilities | 7,614 | 9,500 | 9,500 |
| | | | |
| Total | **11,054** | **17,250** | **16,000** |
| Shooting Range | | | |
| Maintenance and Repairs | 2 | 200 | 200 |
| Salaries | 250 | 300 | 300 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **252** | **500** | **500** |
| Operating Transfers | | | |
| To Equipment Reserve | 25,000 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **25,000** | **0** | **0** |
| Page 3 - Total | **243,211** | **212,495** | **245,850** |
| Page 2 -Total | **166,383** | **206,370** | **220,728** |
| Page 1 -Total | **647,321** | **668,485** | **702,450** |
| Grand Total | **1,056,915** | **1,087,350** | **1,169,028** |

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

**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 | 34,075 | 30,236 | 29,649 |
| Receipts: | | | |
| State of Kansas Gas Tax | 18,423 | 19,990 | 19,990 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **18,423** | **19,990** | **19,990** |
| **Resources Available:** | **52,498** | **50,226** | **49,639** |
| Expenditures: | | | |
| Contractual | | | |
| Gravel, Sand and Rock | 22,262 | 20,577 | 49,639 |
| Capital Outlay | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **22,262** | **20,577** | **49,639** |
| Unencumbered Cash Balance Dec 31 | 30,236 | 29,649 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 57,664 | 48,569 | 49,639 |

Adopted Budget

| **Special Parks and Recreation** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,821 | 0 | 511 |
| Receipts: | | | |
| Local Alcoholic Liquor Tax | | 511 | 2,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **511** | **2,000** |
| **Resources Available:** | **3,821** | **511** | **2,511** |
| Expenditures: | | | |
| Repairs and Supplies | | | 500 |
| Capital Outlay | 3,821 | | 2,011 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,821** | **0** | **2,511** |
| Unencumbered Cash Balance Dec 31 | 0 | 511 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 6,107 | 2,018 | 2,511 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**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 | 19,235 | 24,002 | 24,653 |
| Receipts: | | | |
| Utility Receipts | 139,492 | 142,282 | 160,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **139,492** | **142,282** | **160,000** |
| **Resources Available:** | **158,727** | **166,284** | **184,653** |
| Expenditures: | | | |
| Billing and Postage | 2,219 | 2,500 | 4,000 |
| Contractual | 132,506 | 139,131 | 180,653 |
| Other | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **134,725** | **141,631** | **184,653** |
| Unencumbered Cash Balance Dec 31 | 24,002 | 24,653 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 176,283 | 190,883 | 184,653 |

Adopted Budget

| **Comanche Estates** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 52,699 | 40,985 | 55,598 |
| Receipts: | | | |
| Lot Sales | | 20,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **20,000** | **20,000** |
| **Resources Available:** | **52,699** | **60,985** | **75,598** |
| Expenditures: | | | |
| Salaries | | | 6,000 |
| Maintenance and Repairs | 11,167 | 5,387 | 69,598 |
| Other | 547 | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **11,714** | **5,387** | **75,598** |
| Unencumbered Cash Balance Dec 31 | 40,985 | 55,598 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 83,895 | 82,226 | 75,598 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

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

| Adopted Budget<br>**1% Sales Tax** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 357,710 | 318,014 | 393,606 |
| Receipts: | | | |
| Local Sales Tax | 186,722 | 180,000 | 180,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **186,722** | **180,000** | **180,000** |
| **Resources Available:** | **544,432** | **498,014** | **573,606** |
| Expenditures: | | | |
| Basic Rental Payments | 106,609 | 104,408 | 102,088 |
| Capital Outlay | | | |
| Other | 119,809 | | 471,518 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **226,418** | **104,408** | **573,606** |
| Unencumbered Cash Balance Dec 31 | 318,014 | 393,606 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 500,353 | 563,653 | 573,606 |

Adopted Budget

| **Pool Debt Service** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,018 | 4,019 | 4,019 |
| Receipts: | | | |
| Basic Rental Payments | 106,609 | 104,408 | 102,088 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **106,609** | **104,408** | **102,088** |
| **Resources Available:** | **110,627** | **108,427** | **106,107** |
| Expenditures: | | | |
| Bond Principal | 80,000 | 80,000 | 80,000 |
| Bond Interest | 26,608 | 24,408 | 22,088 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | 4,019 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **106,608** | **104,408** | **106,107** |
| Unencumbered Cash Balance Dec 31 | 4,019 | 4,019 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 119,676 | 108,426 | 106,107 |

| **CPA Summary** |
|---|
| No assurance is provided. Substantially all disclosures omitted. |

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

| Adopted Budget<br>**Pool Debt Reserve** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 117,000 | 117,000 | 117,000 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **117,000** | **117,000** | **117,000** |
| Expenditures: | | | |
| Debt Payments | | | 117,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **117,000** |
| Unencumbered Cash Balance Dec 31 | 117,000 | 117,000 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 117,000 | 117,000 | 117,000 |

Adopted Budget

| **0** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>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 Amount: | 0 | 0 | 0 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

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

| Adopted Budget<br>**Water Utility** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 201,462 | 335,133 | 427,183 |
| Receipts: | | | |
| Utility Receipts | 293,027 | 280,000 | 280,000 |
| Connection Fees | 155 | | |
| Utility Dock 1 | 816 | 600 | 600 |
| Utility Dock 2 | 598 | 600 | 600 |
| Other Sales | 3,873 | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **298,469** | **281,200** | **281,200** |
| **Resources Available:** | **499,931** | **616,333** | **708,383** |
| Expenditures: | | | |
| Advertising and Publications | | | |
| Billing Expense | 773 | 850 | 850 |
| Capital Outlay | 2,266 | 5,000 | 20,000 |
| Communications | 510 | 1,000 | 1,000 |
| Contractual | 29,885 | 40,000 | 40,000 |
| Locate Fees | 67 | 300 | 300 |
| Dues and Permits | 824 | 1,000 | 1,000 |
| Equipment Fuel | 2,765 | 3,500 | 3,500 |
| Equipment Maint. and Repairs | 1,873 | 4,000 | 4,000 |
| Maintenance and Repairs | 50,506 | 45,000 | 35,000 |
| Benefits | 8,271 | 9,000 | 9,000 |
| Salaries | 50,022 | 50,000 | 50,000 |
| Sales Tax | 2,527 | 3,000 | 3,000 |
| Clean Drinking Water Fee | 943 | 1,750 | 1,750 |
| Water Protection Fee | 1,006 | 1,750 | 1,750 |
| Water Analysis | 495 | 8,000 | 8,000 |
| Utilities | 11,984 | 15,000 | 15,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | 514,233 |
| Miscellaneous | 81 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **164,798** | **189,150** | **708,383** |
| Unencumbered Cash Balance Dec 31 | 335,133 | 427,183 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 480,620 | 582,717 | 708,383 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

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

| Adopted Budget **Sewer Utility** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 68,494 | 89,050 | 92,265 |
| Receipts: | | | |
| Utility Receipts | 71,162 | 68,000 | 68,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **71,162** | **68,000** | **68,000** |
| **Resources Available:** | **139,656** | **157,050** | **160,265** |
| Expenditures: | | | |
| Advertising and Publications | | | 300 |
| Billing Expense | 773 | 850 | 850 |
| Capital Outlay | 2,266 | 5,000 | 5,000 |
| Communications | 335 | 225 | 225 |
| Dues and Permits | 534 | 600 | 600 |
| Locate Fees | 67 | 300 | 300 |
| Equipment Fuel | 2,127 | 3,000 | 3,000 |
| Equipment Maint. and Repairs | 3,493 | 5,000 | 5,000 |
| Repairs and Supplies | 8,002 | 12,000 | 12,000 |
| Benefits | 8,367 | 9,000 | 9,000 |
| Salaries | 23,246 | 27,810 | 27,810 |
| Utilities | 868 | 1,000 | 1,500 |
| Other | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | 94,680 |
| Miscellaneous | 528 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **50,606** | **64,785** | **160,265** |
| Unencumbered Cash Balance Dec 31 | 89,050 | 92,265 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 136,034 | 145,877 | 160,265 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Coldwater

**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 Project Donations** | | **Equipment Reserve** | | | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 2,106 | Cash Balance Jan 1 | 64,743 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 66,849 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Donations | 50 | Transfers In | 25,000 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 50 | Total Receipts | 25,000 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 25,050 |
| Resources Available: | 2,156 | Resources Available: | 89,743 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 91,899 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Repairs and Supplies | | Capital Outlay | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 2,156 | Cash Balance Dec 31 | 89,743 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **91,899** |
| | | | | | | | | | | **91,899** |

**Note: These two block figures should agree.

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

## NOTICE OF BUDGET HEARING

2026

The governing body of

**City of Coldwater**

will meet on September 8, 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.

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 | 1,057,060 | 82.733 | 1,087,350 | 75.864 | 1,218,691 | 319,313 | 75.191 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Special Highway | 22,262 | | 20,577 | | 49,639 | | |
| Special Parks and Recreatio | 3,821 | | | | 2,511 | | |
| Refuse Utility | 134,725 | | 141,631 | | 184,653 | | |
| Comanche Estates | 11,714 | | 5,387 | | 75,598 | | |
| 1% Sales Tax | 226,418 | | 104,408 | | 573,606 | | |
| Pool Debt Service | 106,608 | | 104,408 | | 106,107 | | |
| Pool Debt Reserve | | | | | 117,000 | | |
| Water Utility | 164,798 | | 189,150 | | 708,383 | | |
| Sewer Utility | 50,606 | | 64,785 | | 160,265 | | |
| Non-Budgeted Funds-A | | | | | | | |
| Totals | 1,778,012 | 82.733 | 1,717,696 | 75.864 | 3,196,453 | 319,313 | 75.191 |
| | | | | | | *Revenue Neutral Rate*** | *75.193* |
| Less: Transfers | 25,000 | | 0 | | 0 | | |
| Net Expenditure | 1,753,012 | | 1,717,696 | | 3,196,453 | | |
| Total Tax Levied | 325,375 | | 319,313 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,932,838 | | 4,202,103 | | 4,246,665 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 885,000 | 805,000 | 725,000 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 21,492 | 942,690 | 826,023 |
| Total | 906,492 | 1,747,690 | 1,551,023 |

*Tax rates are expressed in mills

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

Kristal Sherman

City Official Title: City Clerk

**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF THE CITY OF COLDWATER, 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.
*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

X 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)




Kristal Sherman
Clerk or Officer of Governing Body

# Notice

Published in The Western Star Thursday, Aug. 21, 2025. 3c

**NOTICE OF BUDGET HEARING**

The governing body of
City of Coldwater
will meet on September 8, 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.
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 | 1,057,060 | 82.733 | 1,087,350 | 75.864 | 1,218,691 | 319,313 | 75.191 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Special Highway | 22,262 | | 20,577 | | 49,639 | | |
| Special Parks and Recreation | 3,821 | | | | 2,511 | | |
| Refuse Utility | 134,725 | | 141,631 | | 184,653 | | |
| Comanche Estates | 11,714 | | 5,387 | | 75,598 | | |
| 1% Sales Tax | 226,418 | | 104,408 | | 573,606 | | |
| Pool Debt Service | 106,608 | | 104,408 | | 106,107 | | |
| Pool Debt Reserve | | | | | 117,000 | | |
| Water Utility | 164,798 | | 189,150 | | 708,383 | | |
| Sewer Utility | 50,606 | | 64,785 | | 160,265 | | |
| Non-Budgeted Funds-A | | | | | | | |
| Totals | 1,778,012 | 82.733 | 1,717,696 | 75.864 | 3,196,453 | 319,313 | 75.191 |
| | | | | | | *Revenue Neutral Rate*** | 75.193 |
| Less: Transfers | 25,000 | | 0 | | 0 | | |
| Net Expenditure | 1,753,012 | | 1,717,696 | | 3,196,453 | | |
| Total Tax Levied | 325,375 | | 319,313 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,932,838 | | 4,202,103 | | 4,246,665 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 885,000 | 805,000 | 725,000 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 21,492 | 942,690 | 826,023 |
| Total | 906,492 | 1,747,690 | 1,551,023 |

*Tax rates are expressed in mills

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

Kristal Sherman
City Official Title: City Clerk

of hall.

# Notice

Published in The Western Star Thursday, Aug. 21, 2025. 3c

**NOTICE OF BUDGET HEARING**

The governing body of
**City of Coldwater**
will meet on September 8, 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.
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 | 1,057,060 | 82.733 | 1,087,350 | 75.864 | 1,218,691 | 319,313 | 75.191 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Special Highway | 22,262 | | 20,577 | | 49,639 | | |
| Special Parks and Recreation | 3,821 | | | | 2,511 | | |
| Refuse Utility | 134,725 | | 141,631 | | 184,653 | | |
| Comanche Estates | 11,714 | | 5,387 | | 75,598 | | |
| 1¼ Sales Tax | 226,418 | | 104,408 | | 573,606 | | |
| Pool Debt Service | 106,608 | | 104,408 | | 106,107 | | |
| Pool Debt Reserve | | | | | 117,000 | | |
| Water Utility | 164,798 | | 189,150 | | 708,383 | | |
| Sewer Utility | 50,606 | | 64,785 | | 160,265 | | |
| Non-Budgeted Funds-A | | | | | | | |
| Totals | 1,778,012 | 82.733 | 1,717,696 | 75.864 | 3,196,453 | 319,313 | 75.191 |
| | | | | | | *Revenue Neutral Rate*** | 75.193 |
| Less: Transfers | 25,000 | | 0 | | 0 | | |
| Net Expenditure | 1,753,012 | | 1,717,696 | | 3,196,453 | | |
| Total Tax Levied | 325,375 | | 319,313 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,932,838 | | 4,202,103 | | 4,246,665 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 885,000 | 805,000 | 725,000 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 21,492 | 942,690 | 826,023 |
| Total | 906,492 | 1,747,690 | 1,551,023 |

*Tax rates are expressed in mills

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

Kristal Sherman
City Official Title: City Clerk

Notice of Publication
City of Coldwater
Budget Hearing
August 21, 2025

# Affidavit of Publication

(See Attached)

State of Kansas, Comanche County, ss.

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

1 consecutive weeks, as follows:

1st publication Aug. 21, 2025

2nd publication _____, 20____

3rd publication _____, 20____

4th publication _____, 20____

5th publication _____, 20____

And further, that said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice, and that said newspaper is not a trade, religious or fraternal publication.

Subscribed and sworn to before me this 12th day of September, 2025

Robin H. Allen
Notary Public

ROBIN H. ALLEN
Notary Public - State of Kansas
My Appt. Expires 6-5-2029

Publication Fee $115.20

Total Publication Fee $115.20