State of Kansas
City

2026

CERTIFICATE

To the Clerk of Cowley, State of Kansas
We, the undersigned, officers of
Udall
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)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	450,000	50,367	9.370
Debt Service	10-113	1	179,753	166,757	31.022
Library	12-1220	1			
Special Highway		2	22,120		
Electric Fund		2	758,050		
Water Fund		3	155,540		
Sewer Fund		3	40,596		
Refuse Fund		4	82,631		
Local Sales Tax		4	12,755		
Non-Budgeted Funds-A		5			
Non-Budgeted Funds-B		6			
Totals		xxxxx	1,701,445	217,124	40.392
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					5,375,502
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 37.562

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

Assisted by:
Jennifer L. Mays

Address:
110 S. Main Street
Udall KS 67146

Email:
udallcity@cityofudall.com

Attest: 2025

County Clerk

Governing Body

CPA Summary
Res/Nte/Pub OK

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	32,982	4,016	87	59	0	0
Debt Service	135,608	16,510	356	245	0	0
Library	32,645	3,974	86	59	0	0
TOTAL	201,235	24,500	529	363	0	0

County Treas Motor Vehicle Estimate 24,500
County Treas Recreational Vehicle Estimate 529
County Treas 16/20M Vehicle Estimate 363
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12175
Recreational Vehicle Factor 0.00263
16/20M Vehicle Factor 0.00180
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

Udall

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
Sewer Fund	General Fund	0	30,000		KSA 12-825d
Water Fund	General Fund	0	15,000		KSA 12-825d
Electric Fund	General Fund	0	20,000		KSA 12-825d
	Totals	0	65,000	0	
	Adjustments*				
	Adjusted Totals	0	65,000	0	

*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 Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 Principal
General Obligation:											
SERIES 2013	2/1/2013	8/1/2030	2.50	1,270,000	464,920	2/1	2/1	5,450	40,000	4,388	45,000
SERIES 2013	2/1/2013	8/1/2030	2.50	1,270,000	464,920	8/1	8/1	4,950	45,000	3,769	45,000
SERIES 2017	9/14/2017	9/14/2057	2.65	1,000,000	874,020	9/14	9/14	23,618	17,243	23,162	17,700
SERIES 2023	5/4/2024	5/4/2043	2.13	440,000	422,114	5/4	5/4	8,970	18,266	8,582	18,654
Total G.O. Bonds					**2,225,974**			**42,988**	**120,509**	**39,901**	**126,354**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,225,974**			**42,988**	**120,509**	**39,901**	**126,354**

Udall 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
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	33,198	20,260	21,786
Receipts:			
Ad Valorem Tax	82,825	32,982	xxxxxxxxxxxxxxxxx
Delinquent Tax	17,248	17,000	17,000
Motor Vehicle Tax	6,268	6,500	4,016
Recreational Vehicle Tax	430	450	87
16/20M Vehicle Tax	444	450	59
Commercial Vehicle Tax	78	100	0
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	99,314
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	27,987	27,000	27,000
Local Sales Tax	68,424	68,000	68,000
Franchise Tax	81,104	81,000	81,000
Licenses	6,337	6,000	6,000
Mineral Production Tax	2,282	2,000	2,000
Local Alcoholic Liquor	0	16,000	16,000
Compensating Use Tax - KDOA		0	0
Local Sales Tax - KDOA	14,875	23,000	23,000
Franchise Tax	1,741	1,741	1,741
Licenses	2,970	2,970	2,970
Building Permits	16,683	16,683	16,683
Misc Revenue	3,996	4,000	4,000
Reimbursed Expenses	1,700	1,700	1,700
Court	8,520	8,520	8,520
Federal Aid - KDOA	0	0	0
Setoff Payments - KDOA	0	30,000	
DOT Connecting Links		20,000	
Police Revenue		15,000	
Cemetery			
Fitness			
Parks			
TRANSFER FROM SEWER			
transfer from electric			
transfer from water			
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**343,912**	**381,096**	**379,090**
Resources Available:	**377,110**	**401,356**	**400,876**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	377,110	401,356	400,876
Expenditures:			
Office	140,467	100,000	114,625
Police Department	201,133	259,570	286,000
Parks	6,041	2,000	1,000
Planning Commission	8,345	12,000	12,000
Cemetery	343	500	0
Wellness Center	521	500	0
Court	0	5,000	5,000
Other	0	0	31,375
Sub-Total detail page	356,850	379,570	450,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**356,850**	**379,570**	**450,000**
Unencumbered Cash Balance Dec 31	20,260	21,786	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	340,570	340,570	450,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	450,000
		Tax Required	49,124
	Delinquent Comp Rate:	2.5%	1,243
		Amount of 2025 Ad Valorem Tax	50,367

See Tab A **See Tab C**

CPA Summary

Udall 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Office			
Salaries	17,408	18,000	18,000
Contractual	79,216	25,000	25,000
Commodities	39,923	53,400	68,025
Capital Outlay	0	0	0
Bank Charges	520	600	600
Training	3,400	1,000	1,000
Refunds	0	2,000	2,000
Total	**140,467**	**100,000**	**114,625**
Police Department			
Salaries	166,303	223,570	250,000
Contractual	18,208	19,000	19,000
Commodities and Training	16,622	17,000	17,000
Total	**201,133**	**259,570**	**286,000**
Parks			
Commodities	6,041	2,000	1,000
Total	**6,041**	**2,000**	**1,000**
Planning Commission			
Salaries	8,345	12,000	12,000
Contractual			
Commodities			
Capital Outlay			
Total	**8,345**	**12,000**	**12,000**
Cemetery			
Commodities	343	500	0
Total	**343**	**500**	**0**
Wellness Center			
Commodities	521	500	0
Total	**521**	**500**	**0**
Court			
Salaries	0	5,000	5,000
Total	**0**	**5,000**	**5,000**
Other			
	0	0	31,375
Total	**0**	**0**	**31,375**
Page Total	**356,850**	**379,570**	**450,000**

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

Udall 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	4,795	0
Receipts:			
Ad Valorem Tax	156,073	135,608	xxxxxxxxxxxxxxx
Delinquent Tax	5,802	5,802	
Motor Vehicle Tax	8,115	8,115	16,510
Recreational Vehicle Tax	173	173	356
16/20M Vehicle Tax	60	60	245
Commercial Vehicle Tax	31	31	0
Watercraft Tax			0
transfer from ?		12,850	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	170,255	162,640	17,111
Resources Available:	170,255	167,435	17,111
Expenditures:			
	46,406	49,950	49,388
	50,956	49,388	48,769
	40,861	40,861	40,861
	27,236	27,236	27,236
			13,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	165,460	167,435	179,753
Unencumbered Cash Balance Dec 31	4,795	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	163,497	163,497	179,753
		Non-Appropriated Balance	
See Tab A See Tab C		Total Expenditure/Non-Appr Balance	179,753
		Tax Required	162,642
	Delinquent Comp Rate:	2.5%	4,115
		Amount of 2025 Ad Valorem Tax	166,757

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	1,888	0
Receipts:			
Ad Valorem Tax	25,504	32,645	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	7,224	7,000	3,974
Recreational Vehicle Tax	96	90	86
16/20M Vehicle Tax	31	30	59
Commercial Vehicle Tax			0
Watercraft Tax			0
deqm, redemption, all, pers, del,	4,600		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	433	347	
Does miscellaneous exceed 10% Total Re			
Total Receipts	37,888	40,112	4,119
Resources Available:	37,888	42,000	4,119
Expenditures:			
Remittances	36,000	42,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	36,000	42,000	0
Unencumbered Cash Balance Dec 31	1,888	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	42,000	42,000	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.5%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Udall 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	0	0	0
Receipts:			
State of Kansas Gas Tax	17,622	19,200	19,200
County Transfers Gas	3,263	2,920	2,920
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,885**	**22,120**	**22,120**
Resources Available:	**20,885**	**22,120**	**22,120**
Expenditures:			
To Streets in Electric Fund	20,885	22,120	22,120
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,885**	**22,120**	**22,120**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	78,573	78,573	22,120

Adopted Budget

Electric Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56,037	17,353	104,350
Receipts:			
Electric income	832,301	851,997	969,098
Special Hwy	20,885		
change of spec hwy to streets	14,031		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**867,217**	**851,997**	**969,098**
Resources Available:	**923,254**	**869,350**	**1,073,448**
Expenditures:			
Salaries	203,682	260,000	262,600
Contractual	41,823	30,000	30,300
Commodities	31,144	15,000	15,150
Purchased Electric	439,665	440,000	450,000
Taxes	8,921	0	0
Refunds	912	0	0
Other/Transfer	179,755	20,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**905,901**	**765,000**	**758,050**
Unencumbered Cash Balance Dec 31	17,353	104,350	315,398
2024/2025/2026 Budget Authority Amount	755,000	755,000	758,050
	See Tab A	See Tab C	

CPA Summary

Udall 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	58,737	37,844	40,095
Receipts:			
Water Fee Revenue	162,232	165,477	168,787
City Tax Revenue	5,661	5,774	5,889
Transfer In from old tax fund	6,943		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**174,835**	**171,251**	**174,676**
Resources Available:	**233,572**	**209,095**	**214,771**
Expenditures:			
Salaries	93,321	108,000	109,080
Contractual	40,037	26,000	26,260
Taxes/transfer	1,344	15,000	0
Commodities	61,026	20,000	20,200
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**195,728**	**169,000**	**155,540**
Unencumbered Cash Balance Dec 31	37,844	40,095	59,231
2024/2025/2026 Budget Authority Amount	154,859	154,859	155,540
	See Tab A	See Tab C	

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,633	78,290	87,369
Receipts:			
Sewer Service Fees	77,921	79,479	81,069
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**77,921**	**79,479**	**81,069**
Resources Available:	**118,554**	**157,769**	**168,438**
Expenditures:			
Contractual	12,167	12,200	12,289
Training	1,848	1,900	1,866
Commodities	26,250	26,300	26,441
Transfer to General		30,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,265**	**70,400**	**40,596**
Unencumbered Cash Balance Dec 31	78,290	87,369	127,842
2024/2025/2026 Budget Authority Amount	30,000	60,000	40,596
	See Tab A	See Tab C	

CPA Summary

Udall 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,476	12,233	24,082
Receipts:			
Trash Fees	77,922	79,480	81,070
Recycle Fees	12,126	12,369	12,616
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**90,048**	**91,849**	**93,686**
Resources Available:	**92,524**	**104,082**	**117,768**
Expenditures:			
Trash Expense	80,226	80,000	82,631
Other	65	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**80,291**	**80,000**	**82,631**
Unencumbered Cash Balance Dec 31	12,233	24,082	35,137
2024/2025/2026 Budget Authority Amoun	80,000	80,000	82,631

See Tab A

Adopted Budget

Local Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	655	655	655
Receipts:			
State Sales Tax	7,864	12,750	12,755
Transfer In	1,826	0	0
Other	1,827	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,517**	**12,750**	**12,755**
Resources Available:	**12,172**	**13,405**	**13,410**
Expenditures:			
KS State Sales Tax Paid	11,517	12,750	12,755
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,517**	**12,750**	**12,755**
Unencumbered Cash Balance Dec 31	655	655	655
2024/2025/2026 Budget Authority Amoun	12,500	12,500	12,755

See Tab C

CPA Summary

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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:		
Capital Improvement Re		**Capital Equipment Rese**		**Electric Reserves**		**Water Reserves**		**Sewer Reserves**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	19,017	Cash Balance Jan 1	147,794	Cash Balance Jan 1	50,967	Cash Balance Jan 1	129,011	346,789
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	28,995		723		6,104		1,595		5,715	
Total Receipts	28,995	Total Receipts	723	Total Receipts	6104	Total Receipts	1595	Total Receipts	5715	43,132
Resources Available:	28,995	Resources Available:	19,740	Resources Available:	153,898	Resources Available:	52,562	Resources Available:	134,726	389,921
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	28,995	Cash Balance Dec 31	19,740	Cash Balance Dec 31	153,898	Cash Balance Dec 31	52,562	Cash Balance Dec 31	134,726	389,921 **
										389,921 **

**Note: These two block figures should agree.

CPA Summary

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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:		
Medical Checking		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	5,632	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		5,632
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	17,565									
Total Receipts	17,565	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	17,565
Resources Available:	23,197	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	23,197
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	3,917									
Total Expenditures	3,917	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	3,917
Cash Balance Dec 31	19,280	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**19,280** **
										19,280 **

** Note: These two block figures should agree.

CPA Summary

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Udall

will meet on 09/10/2025 at 6:15pm at City of Udall for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Cowley

Revenue Neutral Rate*	37.562	Proposed Tax Rate	40.349

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF UDALL, HEREBY NOTIFIES THE COWLEY COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 40.349. The date of our hearing is September 10th 2025 at 6:15PM and will be held at 110 S. Main Street address in Udall, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ 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, 20___.

WITNESS my hand and official seal on July 14th, 2025.

(Seal)

Clerk or Officer of Governing Body

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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

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

PUBLICATION DATES:
Aug. 30, 2025

Notice ID: MrxJ1wFF6FmVTFABxNr3
Notice Name: City of Udall 8-30

PUBLICATION FEE: 923.16

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

30 day of August, A.D. 2025.

Notary Public

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

(First published in the Cowley CourierTraveler Saturday, 08 30, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Udall
will meet on 09/10/2025 at 6:15pm at Udall City Hall 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 Udall 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 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	356,850	8.967	379,570	7.046	450,000	50,167	9.360
Debt Service	165,460	34.892	167,435	28.971	179,753	166,757	30.989
Library	36,000	6.723	42,000	6.974			
Special Highway	20,885		22,120		22,120		
Electric Fund	905,901		765,000		758,050		
Water Fund	195,728		169,000		155,340		
Sewer Fund	40,263		70,400		40,596		
Refuse Fund	80,291		80,000		82,631		
Local Sales Tax	11,517		12,750		12,755		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B	3,917						
Totals	1,816,813	50.582	1,708,275	42.991	1,701,445	217,124	40.349
						Revenue Neutral Rate**	37.562
Less: Transfers	0		65,000		0		
Net Expenditure	1,816,813		1,643,275		1,701,445		
Total Tax Levied	236,760		201,235		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,679,321		5,381,236		5,381,236		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	2,044,286	1,916,120	2,225,974
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	2,044,286	1,916,120	2,225,974

*Tax rates are expressed in mills

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

Jennifer L. Mays
Official Title: City Clerk

Resolution No. 358

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

WHEREAS, the Revenue Neutral Rate for the City of Udall was calculated as 37.562 mills by the Cowley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 08/13/2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Udall, 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 UDALL:

The City of Udall shall levy a property tax rate exceeding the Revenue Neutral Rate of 40.349 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 10th day of September, 2025 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

110 S. Main St.
Udall, KS. 67146
Ph: (620) 782-3512

City of Udall, Kansas September 10th 6:15 **p.m.**

6:15pm CALL TO ORDER: Matthew **McAllister**

ROLL CALL: □ **Rutschman** □ **Hoffman** □ **Caywood (entered at 6:25pm)** □ **Hopkins** □**Franz** also present were Jennifer Mays City Clerk, Erik King Chief of Police and Travis Hart Maintenance Superintendent. Quorum Established.

Hearing to Accept 2026 Regular Budget

Modification to Agenda –

MOTION by **Franz** to add a line item to adopt Resolution 358 to exceed Revenue Neutral Rate (RNR) in 2026. SECONDED by **Hopkins. McAllister** called for a vote. All Ayes. MOTION Carried.

NEW BUSINESS:

1. **McAllister** called for Public Comments from the floor, there were none.
2. Adoption of Resolution 358 to exceed RNR at 40.349 mills in 2026 –
    a. At 6:20pm MOTION by Hoffman to adopt Resolution 358 to exceed RNR at 40.349 mills. SECONDED by **Franz. McAllister** called for a vote. All Ayes. MOTION Carried.
3. Adopt Regular Budget by motion, second and individual vote.
    a. MOTION to adopt the 2026 Budget by **Hopkins**. SECONDED by **Hoffman. McAllister** called for an individual vote.
        i. Rutschman – Aye
        ii. Hoffman – Aye
        iii. Caywood (entered at 6:25pm) - Aye
        iv. Hopkins – Aye
        v. Franz – Aye

    Individual Roll Call Vote document attached. (Ayes 5) (Nays 0)
4. Sign Budget Certificate.
    a. All Council members signed the budget certificate.
5. Close Regular Budget Hearing.

ADJOURN:

6:26pm MOTION to adjourn the Hearing to Accept 2026 Regular Budget by **Hopkins.** SECONDED by **Caywood. McAllister** called for a vote. All Ayes. MOTINO Carried.

ROLL CALL VOTE

A Roll Call Vote of the City of Udall to Accept the 202 Budget

Hearing to Accept 2026 Budget

held on September 10th, 2025

Governing Body Member	Yes	No	No Vote
Dan Rutschman	✓		
Randy Hoffman	✓		
Jim Caywood	✓		ABSENT
Craig Hopkins	✓		
David Franz	✓		
	,		
Total			

Certified:

Jennifer L. Mays, City Clerk