**CERTIFICATE** 2023

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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2023 Adopted Budget: Budget Authority for Expenditures | 2023 Adopted Budget: Amount of 2022 Ad Valorem Tax | 2023 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 | 1,128,375 | 303,240 | 82.733 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Special Highway | | 7 | 62,153 | | |
| Special Parks & Recreation | | 7 | 4,389 | | |
| Water Utility | | 8 | 345,877 | | |
| Water Debt Service | | 8 | | | |
| Sewer Utility | | 9 | 124,317 | | |
| Refuse Utility | | 9 | 157,947 | | |
| Comanche Estates | | 10 | 95,658 | | |
| 1% Sales Tax | | 10 | 406,933 | | |
| Pool Debt Service | | 11 | 121,676 | | |
| Pool Debt Reserve | | 11 | 117,000 | | |
| Non-Budgeted Funds-A | | 12 | | | |
| Totals | | xxxxxx | 2,564,325 | 303,240 | |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 13 | | | 3,662,616 |
| RNR Hearing Notice | | | | | Nov 1, 2022 Total Assessed Valuation |
| Neighborhood Revitalization | | 14 | | | |

Revenue Neutral Rate 82.733

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpaybv.com

Attest: September 20, 2022

County Clerk

Governing Body

CPA Summary

City of Coldwater 2023

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

| Budgeted Fund for 2022 | Ad Valorem Levy Tax Year 2021 | Allocation for Year 2023 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 303,240 | 51,498 | 464 | 2,120 | 1,883 | 74 |
| Debt Service | | | | | | |
| Library | | | | | | |
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| | | | | | | |
| TOTAL | 303,240 | 51,498 | 464 | 2,120 | 1,883 | 74 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 51,498 | | | | |
| County Treas Recreational Vehicle Estimate | | 464 | | | |
| County Treas 16/20M Vehicle Estimate | | | 2,120 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 1,883 | |
| County Treas Watercraft Tax Estimate | | | | | 74 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.16983 | | | | |
| Recreational Vehicle Factor | | 0.00153 | | | |
| 16/20M Vehicle Factor | | | 0.00699 | | |
| Commercial Vehicle Factor | | | | 0.00621 | |
| Watercraft Factor | | | | | 0.00024 |

City of Coldwater 2023

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2021 | Current Amount for 2022 | Proposed Amount for 2023 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Equipment Reserve | 25,000 | - | - | 12-1,117 |
| Water | Water Debt Service | 111,000 | 122,137 | - | 12-825d |
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| | | | | | |
| | **Totals** | 136,000 | 122,137 | 0 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 136,000 | 122,137 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Coldwater

2023

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2022 | Date Due | | Amount Due 2022 | | Amount Due 2023 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Refunding Bond Series 2016 | 10/5/2016 | 8/1/2022 | .85-2.0 | 700,000 | 120,000 | 2/1 | | 1,200 | | | |
| | | | | | | 8/1 | 8/1 | 1,200 | 120,000 | | |
| **Total G.O. Bonds** | | | | | **120,000** | | | **2,400** | **120,000** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
| Public Building Commision: | | | | | | | | | | | |
| Refunding Bond Series 2018 | 9/11/2018 | 12/1/2032 | 2.0-3.60 | 1,170,000 | 960,000 | 6/1 | | 15,185 | | 14,304 | |
| | | | | | | 12/1 | 12/1 | 15,185 | 75,000 | 14,304 | 80,000 |
| **Total Revenue Bonds** | | | | | **960,000** | | | **30,370** | **75,000** | **28,608** | **80,000** |
| Other: | | | | | | | | | | | |
| NONE | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **1,080,000** | | | **32,770** | **195,000** | **28,608** | **80,000** |

City of Coldwater

2023

## 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 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
| 2020 Chevy Silverado | 4/14/2020 | 60 | 3.00 | 41,712 | 28,243 | 7,598 | 7,598 |
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| | | | | **Totals** | **28,243** | **7,598** | **7,598** |

*****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 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 184,644 | 204,730 | 289,155 |
| Receipts: | | | |
| Ad Valorem Tax | 279,954 | 294,143 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 7,736 | 5,000 | 5,000 |
| Motor Vehicle Tax | 51,846 | 54,798 | 51,498 |
| Recreational Vehicle Tax | 445 | 447 | 464 |
| 16/20M Vehicle Tax | 2,398 | 2,043 | 2,120 |
| Commercial Vehicle Tax | 1,823 | 2,131 | 1,883 |
| Watercraft Tax | | 125 | 74 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| Special Assessments | 2,313 | | |
| Sales Tax | 160,492 | 200,000 | 160,000 |
| Franchise Tax | 74,659 | 70,000 | 70,000 |
| Local Alcoholic Liquor Tax | 1,057 | 1,500 | 1,605 |
| Court Fines & Cost | 43,736 | 35,000 | 30,000 |
| Licenses & Permits | 1,340 | 1,000 | 1,000 |
| Lake Fees | 278,533 | 210,000 | 210,000 |
| Swimming Pool | 9,581 | 8,000 | 8,000 |
| Rent | 4,343 | 4,000 | 4,000 |
| Reimbursed Expense | | 11,704 | |
| Oil & Gas Royalties | 32,958 | 45,000 | 5,000 |
| | | | |
| Interest on Idle Funds | 2,508 | 2,000 | 2,000 |
| Neighborhood Revitalization Rebate | | -8,107 | -7,832 |
| Miscellaneous | 1,668 | 1,000 | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **957,390** | **939,784** | **544,812** |
| **Resources Available:** | **1,142,034** | **1,144,514** | **833,967** |
| Expenditures: | | | |
| Administration | 303,309 | 319,170 | 325,125 |
| Animal Control | 2,377 | 1,450 | 1,650 |
| Ball Field | 28,728 | 17,854 | 14,000 |
| Lake | 204,043 | 204,186 | 254,900 |
| Park | 28,777 | 30,611 | 33,600 |
| Pool | 54,997 | 55,377 | 55,550 |
| Police | 57,104 | 69,288 | 73,150 |
| Shop | 15,859 | 18,765 | 25,600 |
| Streets | 203,075 | 123,044 | 231,050 |
| Veteran's Building | 13,817 | 15,142 | 16,700 |
| Shooting Range | 218 | 472 | 500 |
| Operating Transfers | 25,000 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| Subtotal detail (Should agree with detail) | 937,304 | 855,359 | 1,031,825 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 96,550 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **937,304** | **855,359** | **1,128,375** |
| Unencumbered Cash Balance Dec 31 | 204,730 | 289,155 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 1,000,032 | 935,825 | 1,128,375 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,128,375 |
| | | Tax Required | 294,408 |
| | Delinquent Comp Rate: | 3.0% | 8,832 |
| | | Amount of 2022 Ad Valorem Tax | 303,240 |

**CPA Summary**

| Adopted Budget<br>General Fund - Detail Page 1 | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| Administration | | | |
| Advertising & Publication | 624 | 1,000 | 1,000 |
| Audit & Legal | 26,934 | 18,000 | 20,000 |
| Code Enforcement | 2,407 | 118 | |
| Capital Outlay | | | 1,000 |
| Communication | 5,030 | 10,075 | 10,000 |
| Drug Testing | 438 | 500 | 600 |
| Dues | 1,185 | 750 | 750 |
| Fire Siren | 276 | 442 | 275 |
| Health Insurance | 57,634 | 75,884 | 75,000 |
| Insurance | 44,868 | 46,194 | 50,000 |
| KPERS | 24,632 | 25,000 | 25,000 |
| Miscellaneous | 1,023 | 1,273 | 500 |
| Office Supplies | 4,495 | 2,500 | 4,000 |
| Contractual | | | |
| Property Taxes | 13,889 | 14,000 | 15,000 |
| Benefits | 151 | 500 | 500 |
| Salaries | 91,002 | 91,000 | 92,000 |
| Unemployment Insurance | 344 | 500 | 500 |
| Street Lights | 25,853 | 28,862 | 26,000 |
| Utilities | 2,524 | 2,572 | 3,000 |
| | | | |
| | | | |
| | | | |
| Total | **303,309** | **319,170** | **325,125** |
| Animal Control | | | |
| Salaries | 749 | 870 | 1,000 |
| Supplies | 117 | 50 | 50 |
| Capital Outlay | | 130 | 200 |
| Permits | 285 | 300 | 300 |
| Veterinarian | 1,226 | 100 | 100 |
| | | | |
| Total | **2,377** | **1,450** | **1,650** |
| Ball Field | | | |
| Salaries | 56 | 1,400 | 1,000 |
| Equipment Fuel | | | |
| Equipment Maint. & Repair | 26,188 | 14,000 | 10,000 |
| Utilities | 2,484 | 2,454 | 3,000 |
| | | | |
| Total | **28,728** | **17,854** | **14,000** |
| Lake | | | |
| Advertising & Publications | 64 | 300 | 300 |
| Capital Improvements | 2,404 | 5,000 | 50,000 |
| Communications | 2,758 | 2,644 | 2,400 |
| Contractual | 10,086 | 12,542 | 13,000 |
| Pest Control | | 700 | 700 |
| Equipment Fuel | 5,176 | 5,000 | 5,000 |
| Equipment Maint. & Repair | 7,963 | 7,500 | 7,500 |
| Repairs & Supplies | 16,561 | 15,000 | 15,000 |
| Benefits | 5,034 | 6,500 | 7,000 |
| Salaries | 90,705 | 85,000 | 90,000 |
| Utilities | 63,292 | 64,000 | 64,000 |
| | | | |
| Total | **204,043** | **204,186** | **254,900** |
| | | | |
| Page 1 - Total | **538,457** | **542,660** | **595,675** |

| Adopted Budget **General Fund - Detail Page 2** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| Park | | | |
| Capital Outlay | 2,404 | 1,500 | 1,500 |
| Contractual | 290 | 2,000 | 300 |
| Equipment Fuel | 131 | 200 | 800 |
| Equipment Maint. & Repair | 1,607 | 500 | 1,000 |
| Repairs & Supplies | 2,929 | 4,000 | 4,000 |
| Salaries | 15,675 | 16,000 | 20,000 |
| Utilities | 5,741 | 6,411 | 6,000 |
| Total | **28,777** | **30,611** | **33,600** |
| Pool | | | |
| Advertising & Publications | 90 | 300 | 300 |
| Communication | 1,320 | 831 | 850 |
| Contractual | 2,766 | 1,500 | 1,500 |
| Pest Control | | 100 | 100 |
| Repairs & Supplies | 10,121 | 10,000 | 11,000 |
| Benefits | | 1,346 | 1,000 |
| Salaries | 29,906 | 30,000 | 30,000 |
| Sales Tax | 650 | 800 | 800 |
| Utilities | 10,144 | 10,500 | 10,000 |
| Total | **54,997** | **55,377** | **55,550** |
| Police | | | |
| Advertising & Publications | | | |
| Capital Outlay | | 1,000 | 1,000 |
| Communication | 762 | 1,323 | 2,000 |
| Computer Equipment | 1,094 | 500 | 1,000 |
| Dues | | | |
| Patrol Vehicle Fuel | 2,924 | 4,000 | 5,000 |
| Patrol Vehicle Maint. & Repair | 3,709 | 5,000 | 5,000 |
| Benefits | | 5,000 | 5,000 |
| Salaries | 35,389 | 41,000 | 42,000 |
| CMB Fees | 50 | 150 | 150 |
| State Fines Remitted | 7,470 | 5,200 | 6,000 |
| Supplies & Materials | 5,706 | 6,115 | 6,000 |
| | | | |
| Total | **57,104** | **69,288** | **73,150** |
| Shop | | | |
| Communication | 2,690 | 1,979 | 2,500 |
| Benefits | | 3,000 | 3,000 |
| Salaries | 5,131 | 5,000 | 10,000 |
| Supplies | 2,258 | 3,000 | 4,000 |
| Tools | 1,201 | 500 | 500 |
| Utilities | 4,579 | 5,286 | 5,600 |
| Total | **15,859** | **18,765** | **25,600** |
| Streets | | | |
| Advertising & Publications | | 50 | 50 |
| Capital Improvements | 108,712 | 21,750 | 120,000 |
| Equipment Fuel | 5,678 | 6,000 | 8,000 |
| Equipment Maint. & Repairs | 30,389 | 15,000 | 15,000 |
| Gravel, Sand & Rock | 4,781 | 18,000 | 10,000 |
| Resurfacing Oil | | 5,000 | 20,000 |
| Repairs & Supplies | 952 | 2,000 | 3,000 |
| Benefits | 5,034 | 6,500 | 7,000 |
| Salaries | 47,529 | 46,744 | 47,000 |
| Signs | | 2,000 | 1,000 |
| Total | **203,075** | **123,044** | **231,050** |
| Page 2 - Total | **359,812** | **297,085** | **418,950** |

City of Coldwater 2023

| Adopted Budget General Fund - Detail Page 3 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| Veteran's Building | | | |
| Contractual | | | |
| Pest Control | | 500 | 500 |
| Salaries | 733 | 750 | 1,500 |
| Maintenance & Repair | 5,592 | 5,600 | 7,000 |
| Supplies | 350 | 500 | 500 |
| Utitlies | 7,142 | 7,792 | 7,200 |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **13,817** | **15,142** | **16,700** |
| Shooting Range | | | |
| Maintenance & Repairs | 3 | 172 | 200 |
| Salaries | 215 | 300 | 300 |
| | | | |
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| | | | |
| Total | **218** | **472** | **500** |
| Operating Transfers | | | |
| To Equipment Reserve | 25,000 | | |
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| Total | **25,000** | **0** | **0** |
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| Total | **0** | **0** | **0** |
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| Total | **0** | **0** | **0** |
| | | | |
| Page 3 -Total | 39,035 | 15,614 | 17,200 |
| | | | |
| Page 2 -Total | 359,812 | 297,085 | 418,950 |
| | | | |
| Page 1 -Total | 538,457 | **542,660** | **595,675** |
| | | | |
| Grand Total | **937,304** | **855,359** | **1,031,825** |

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

City of Coldwater 2023

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

| Adopted Budget **Special Highway** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,786 | 21,543 | 41,693 |
| Receipts: | | | |
| State of Kansas Gas Tax | 21,319 | 20,150 | 20,460 |
| County Transfers Gas. | | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **21,319** | **20,150** | **20,460** |
| **Resources Available:** | **25,105** | **41,693** | **62,153** |
| Expenditures: | | | |
| Contractual | 3,562 | | 62,153 |
| Gravel, Sand & Rock | | | |
| Capital Outlay | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,562** | **0** | **62,153** |
| Unencumbered Cash Balance Dec 31 | 21,543 | 41,693 | 0 |
| 2021/2022/2023 Budget Authority Amount | 31,751 | 20,746 | 62,153 |

Adopted Budget

| **Special Parks & Recreation** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 229 | 1,285 | 2,785 |
| Receipts: | | | |
| Local Alcoholic Liquor Tax | 1,056 | 1,500 | 1,604 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,056** | **1,500** | **1,604** |
| **Resources Available:** | **1,285** | **2,785** | **4,389** |
| Expenditures: | | | |
| Repairs & Supplies | | | 4,389 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **4,389** |
| Unencumbered Cash Balance Dec 31 | 1,285 | 2,785 | 0 |
| 2021/2022/2023 Budget Authority Amount | 0 | 2,118 | 4,389 |

| **CPA Summary** |
|---|
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Water Utility** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 14,105 | 58,079 | 65,877 |
| Receipts: | | | |
| Customer Receipts | 293,933 | 280,000 | 280,000 |
| Connection Fees | 975 | 750 | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **294,908** | **280,750** | **280,000** |
| **Resources Available:** | **309,013** | **338,829** | **345,877** |
| Expenditures: | | | |
| Advertising & Publication | | | |
| Billing Expense | 745 | 500 | 750 |
| Capital Outlay | 37,384 | 18,080 | 20,000 |
| Communication | 326 | 225 | 300 |
| Contractual | 2,588 | 33,000 | 33,000 |
| Locate Fees | | 200 | 100 |
| Dues & Permits | | 799 | 800 |
| Equipment Fuel | 2,289 | 2,500 | 3,000 |
| Equipment Maint. & Repairs | 2,462 | 4,000 | 4,000 |
| Maintenance & Repairs | 18,158 | 20,000 | 20,000 |
| Benefits | | 6,500 | 7,000 |
| Salaries | 56,249 | 39,000 | 48,000 |
| State Fees | 2,956 | 3,200 | 3,500 |
| Sales Tax | 2,357 | 3,000 | 3,000 |
| Water Analysis | | 2,100 | 1,500 |
| Utilities | 14,420 | 17,711 | 15,000 |
| Transfer to Water Debt Service | 111,000 | 122,137 | |
| | | | |
| Cash Forward (2023 column) | | | 185,927 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **250,934** | **272,952** | **345,877** |
| Unencumbered Cash Balance Dec 31 | 58,079 | 65,877 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 279,987 | 273,662 | 345,877 |

Adopted Budget

| **Water Debt Service** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 13,823 | 263 | 0 |
| Receipts: | | | |
| Transfer from Water | 111,000 | 122,137 | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **111,000** | **122,137** | **0** |
| **Resources Available:** | **124,823** | **122,400** | **0** |
| Expenditures: | | | |
| Bond Principal | 120,000 | 120,000 | |
| Bond Interest | 4,560 | 2,400 | |
| Cash Basis Reserve | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **124,560** | **122,400** | **0** |
| Unencumbered Cash Balance Dec 31 | 263 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 133,823 | 122,400 | 0 |

| **CPA Summary** |
|---|
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Sewer Utility** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 61,115 | 73,652 | 56,317 |
| Receipts: | | | |
| Customer Receipts | 70,058 | 68,000 | 68,000 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **70,058** | **68,000** | **68,000** |
| **Resources Available:** | **131,173** | **141,652** | **124,317** |
| Expenditures: | | | |
| | | | |
| Advertising & Publications | 757 | 300 | 300 |
| Capital Outlay | 2,404 | 27,120 | 5,000 |
| Communication | 209 | 205 | 225 |
| Billing Expense | 745 | 500 | 750 |
| Dues & Permits | 294 | 510 | 600 |
| Locate Fees | | 200 | 100 |
| Equipment Fuel | 2,656 | 3,000 | 4,000 |
| Equipment Maint. & Repair | 6,049 | 5,000 | 5,000 |
| Repairs & Supplies | 4,087 | 6,000 | 20,000 |
| Benefits | | 6,500 | 7,000 |
| Salaries | 39,304 | 35,000 | 35,000 |
| Utilities | 831 | 1,000 | 1,000 |
| Other | 185 | | |
| | | | |
| Cash Forward (2023 column) | | | 45,342 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **57,521** | **85,335** | **124,317** |
| Unencumbered Cash Balance Dec 31 | 73,652 | 56,317 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 126,266 | 140,777 | 124,317 |

| Adopted Budget<br>**Refuse Utility** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,885 | 9,448 | 7,947 |
| Receipts: | | | |
| Customer Receipts | 127,870 | 135,000 | 150,000 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **127,870** | **135,000** | **150,000** |
| **Resources Available:** | **131,755** | **144,448** | **157,947** |
| Expenditures: | | | |
| Contractual | 120,840 | 134,401 | 154,947 |
| Billing Expense | 1,234 | 2,100 | 3,000 |
| Other | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | 233 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **122,307** | **136,501** | **157,947** |
| Unencumbered Cash Balance Dec 31 | 9,448 | 7,947 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 152,266 | 141,901 | 157,947 |

**CPA Summary**

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

| Adopted Budget **Comanche Estates** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 21,561 | 41,658 | 65,658 |
| Receipts: | | | |
| Lot Sales | 23,548 | 30,000 | 30,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **23,548** | **30,000** | **30,000** |
| **Resources Available:** | **45,109** | **71,658** | **95,658** |
| Expenditures: | | | |
| Maintenance & Repairs | 163 | 500 | 89,658 |
| Salaries | 3,288 | 5,500 | 6,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,451** | **6,000** | **95,658** |
| Unencumbered Cash Balance Dec 31 | 41,658 | 65,658 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 169,846 | 73,909 | 95,658 |

Adopted Budget

| **1% Sales Tax** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 143,953 | 152,303 | 246,933 |
| Receipts: | | | |
| Sales Tax | 160,492 | 200,000 | 160,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **160,492** | **200,000** | **160,000** |
| **Resources Available:** | **304,445** | **352,303** | **406,933** |
| Expenditures: | | | |
| Rental Payments | 107,058 | 105,370 | 108,608 |
| Capital Outlay | 45,084 | | 298,325 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **152,142** | **105,370** | **406,933** |
| Unencumbered Cash Balance Dec 31 | 152,303 | 246,933 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 269,149 | 306,895 | 406,933 |

| **CPA Summary** |
|---|
| |

City of Coldwater 2023

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

| Adopted Budget<br>**Pool Debt Service** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 13,068 | 13,068 | 13,068 |
| Receipts: | | | |
| Rental Payments | 107,058 | 105,370 | 108,608 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **107,058** | **105,370** | **108,608** |
| **Resources Available:** | **120,126** | **118,438** | **121,676** |
| Expenditures: | | | |
| Bond Principal | 75,000 | 75,000 | 80,000 |
| Bond Interest | 32,058 | 30,370 | 28,608 |
| Cash Basis Reserve | | | 13,068 |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **107,058** | **105,370** | **121,676** |
| Unencumbered Cash Balance Dec 31 | 13,068 | 13,068 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 120,125 | 118,438 | 121,676 |

Adopted Budget

| **Pool Debt Reserve** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| 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 Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **117,000** |
| Unencumbered Cash Balance Dec 31 | 117,000 | 117,000 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 117,000 | 117,000 | 117,000 |

**CPA Summary**

City of Coldwater

# NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Special Project Donations** | | **Equipment Reserve** | | **ARPA Grant** | | | | | | |
| Unencumbered Cash Balance Jan 1 | 202 | Unencumbered Cash Balance Jan 1 | 0 | Unencumbered Cash Balance Jan 1 | 0 | Unencumbered Cash Balance Jan 1 | | Unencumbered Cash Balance Jan 1 | | Total 202 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Donation | 50 | Trf from General | 25,000 | Federal Grant | 56,160 | | | | | |
| Total Receipts | 50 | Total Receipts | 25,000 | Total Receipts | 56,160 | Total Receipts | 0 | Total Receipts | 0 | 81,210 |
| Resources Available: | 252 | Resources Available: | 25,000 | Resources Available: | 56,160 | Resources Available: | 0 | Resources Available: | 0 | 81,412 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Other | 73 | None | | None | | | | | | |
| Total Expenditures | 73 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 73 |
| Cash Balance Dec 31 | 179 | Cash Balance Dec 31 | 25,000 | Cash Balance Dec 31 | 56,160 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 81,339 ** |
| | | | | | | | | | | 81,339 ** |

**Note: These two block figures should agree.

**CPA Summary**

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

2023

The governing body of

**City of Coldwater**

will meet on September 12, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 937,304 | 86.349 | 855,359 | 84.420 | 1,128,375 | 303,240 | 82.733 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Special Highway | 3,562 | | | | 62,153 | | |
| Special Parks & Recreation | | | | | 4,389 | | |
| Water Utility | 250,934 | | 272,952 | | 345,877 | | |
| Water Debt Service | 124,560 | | 122,400 | | | | |
| Sewer Utility | 57,521 | | 85,335 | | 124,317 | | |
| Refuse Utility | 122,307 | | 136,501 | | 157,947 | | |
| Comanche Estates | 3,451 | | 6,000 | | 95,658 | | |
| 1% Sales Tax | 152,142 | | 105,370 | | 406,933 | | |
| Pool Debt Service | 107,058 | | 105,370 | | 121,676 | | |
| Pool Debt Reserve | | | | | 117,000 | | |
| Non-Budgeted Funds-A | 73 | | | | | | |
| Totals | 1,758,912 | 86.349 | 1,689,287 | 84.420 | 2,564,325 | 303,240 | 82.733 |
| | | | | | | *Revenue Neutral Rate*** | *82.733* |
| Less: Transfers | 136,000 | | 122,137 | | 0 | | |
| Net Expenditure | 1,622,912 | | 1,567,150 | | 2,564,325 | | |
| Total Tax Levied | 303,240 | | 303,240 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,511,808 | | 3,592,033 | | 3,665,274 | | |
| Outstanding Indebtedness, January 1, | 2020 | | 2021 | | 2022 | | |
| G.O. Bonds | 355,000 | | 240,000 | | 120,000 | | |
| Revenue Bonds | 1,110,000 | | 1,035,000 | | 960,000 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 24,939 | | 34,797 | | 28,243 | | |
| Total | 1,489,939 | | 1,309,797 | | 1,108,243 | | |

*Tax rates are expressed in mills

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

Kristal Sherman

City Official Title: City Clerk

City of Coldwater 2023

## 2023 Neighborhood Revitalization Rebate

| Budgeted Funds for 2023 | 2022 Ad Valorem before Rebate** | 2022 Mil Rate before Rebate | Estimate 2023 NR Rebate |
|---|---|---|---|
| General | 303,240 | 82.733 | 7,832 |
| Debt Service | | | 0 |
| Library | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| TOTAL | 303,240 | 82.733 | 7,832 |

2022 July 1 Valuation: 3,665,274

Valuation Factor: 3,665.274

Neighborhood Revitalization Subj to Rebate: 94,660

Neighborhood Revitalization factor: 94.660

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

# 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. 25, 2022

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 12 day of September, 2022

DEBRA S. YORK
Notary Public - State of Kansas
My Appt. Expires 4-2-2025

Notary Public

Publication Fee $114.75

Total Publication Fee $114.75

# Notice

Published in The Western Star Thursday, Aug. 25. 4c

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

The governing body of

**City of Coldwater**

will meet on September 12, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate * |
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| Debt Service | | | | | | | |
| Library | | | | | | | |
| Special Highway | 3,562 | | | | 62,153 | | |
| Special Parks & Recreation | | | | | 4,389 | | |
| Water Utility | 250,934 | | 272,952 | | 345,877 | | |
| Water Debt Service | 124,560 | | 122,400 | | | | |
| Sewer Utility | 57,521 | | 85,335 | | 124,317 | | |
| Refuse Utility | 122,307 | | 136,501 | | 157,947 | | |
| Comanche Estates | 3,451 | | 6,000 | | 95,658 | | |
| 1% Sales Tax | 152,142 | | 105,370 | | 406,933 | | |
| Pool Debt Service | 107,058 | | 105,370 | | 121,676 | | |
| Pool Debt Reserve | | | | | 117,000 | | |
| Non-Budgeted Funds-A | 73 | | | | | | |
| Totals | 1,758,912 | 86.349 | 1,689,287 | 84.420 | 2,564,325 | 303,240 | 82.733 |
| | | | | | | *Revenue Neutral Rate*** | *82.733* |
| Less: Transfers | 136,000 | | 122,137 | | 0 | | |
| Net Expenditure | 1,622,912 | | 1,567,150 | | 2,564,325 | | |
| Total Tax Levied | 303,240 | | 303,240 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,511,808 | | 3,592,033 | | 3,665,274 | | |
| Outstanding Indebtedness, January 1, | 2020 | | 2021 | | 2022 | | |
| G.O. Bonds | 355,000 | | 240,000 | | 120,000 | | |
| Revenue Bonds | 1,110,000 | | 1,035,000 | | 960,000 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 24,939 | | 34,797 | | 28,243 | | |
| Total | 1,489,939 | | 1,309,797 | | 1,108,243 | | |

*Tax rates are expressed in mills

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

Kristal Sherman

City Official Title: City Clerk

RESOLUTION NO. 2022-2

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

**WHEREAS**, the Revenue Neutral Rate for the City of Coldwater was calculated as 82.733 mills by the Comanche County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 12, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Coldwater, 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 COLDWATER:**

The City of Coldwater shall levy a property tax rate exceeding the Revenue Neutral Rate of 82.733 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 12th day of September 2022 and **SIGNED** by the Mayor.

Joe A. Ceballos, Mayor

ATTEST:

Kristal Sherman, City Clerk

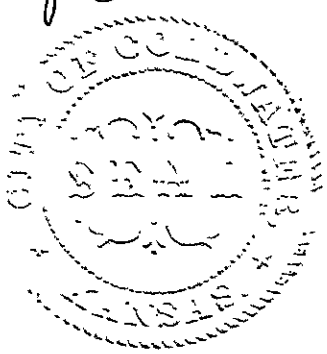
## Roll Call Vote

A Roll Call Vote of the City of Coldwater To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 12, 2022
Resolution No. 2022-2

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Joe Ceballos, Mayor | | | ✓ |
| Michael Bushnell, Council Member | ✓ | | |
| Robert Cardoza, Council Member | ✓ | | |
| Cleta Lampe, Council Member | ✓ | | |
| Britt Lenertz, Council Member | ✓ | | |
| Ashta Rosson, Council Member | ✓ | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

Kristal Sherman
City Clerk



## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** 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 82.733. The date of our hearing is September 12, 2022 at 7:00 AM/PM and will be held at 239 E. Main St. in Coldwater, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 16, 2022.

(Seal) CITY OF COLDWATER SEAL KANSAS

Kristal Sherman

Clerk or Officer of Governing Body

**NOTE**: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

TXACDHRGR1 Hearing Information 7/20/22
CASEY 14:41:19

ADD

Tax Year: 2022
District Code: 31
Proposed Levy Request: 303,240
Proposed Tax Rate: 82.733 RNR: 82.733
Hearing Date: 09/12/2022 (mm/dd/yyyy)
Hearing Time: 07:00 PM (hh:mm AM/PM)
Hearing Location: Coldwater City Hall Building
Address: 239 E. Main St
City: Coldwater
State: KS
Zip: 67029

F3=Exit F5=Refresh