CERTIFICATE 2026

To the Clerk of CHEROKEE COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF BAXTER SPRINGS

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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	4,839,091	809,698	
Debt Service	10-113		338,125	21,524	
Library	12-1220		156,262	128,902	
EMPLOYEE BENEFITS			850,000	534,081	
EMPLOYEE BENEFITS-LIBRA			24,411	19,983	
MUSEUM			83,794	67,292	
INDUSTRIAL DEVELOPMENT			924		
Special Highway			121,000		
SPECIAL PARKS-LIQ			25,000		
PUBLIC IMP SALES TAX			1,475,000		
MUNICIPAL EQUIP-FIRE			121,000		
DRUG FORFEITURE			4,116		
FIRE INSURANCE			50,000		
TRANSIENT GUEST TAX			10,000		
MEMORIAL			5,000		
OPIOD SETTLEMENT			24,000		
LAW ENFORCE-VIN			6,000		
WATER			1,210,900		
SEWER			698,500		
TRASH			320,000		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals for City		xxxxx	10,363,123	1,581,480	
Recreation	12-1927		21,996	13,842	
Totals Including Recreation		xxxxx	10,385,119	1,595,322	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

City Revenue Neutral Rate	43.874
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Baxter Springs

Updated April 2025

Kansas
Department of Administration

Office of Accounts and Reports
Municipal Services

Budget Document Checklist

Budget documents *required* by municipality type.

Counties and Cities

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Townships

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Recreation Commissions

- The budget that is required by *KSA 12-1927*
- Certificate Page (signed by governing body)
- Statement of Lease Purchase
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Special Districts

(Cemetery, Fire, Community College, Library Districts, Water Districts, etc.)

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

State of Kansas
City

2026

CERTIFICATE

To the Clerk of CHEROKEE COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF BAXTER SPRINGS

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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	4,839,091	809,698	
Debt Service	10-113	8	338,125	21,524	
Library	12-1220	9	156,262	128,902	
EMPLOYEE BENEFITS		10	850,000	534,081	
EMPLOYEE BENEFITS-LIBRA		10	24,411	19,983	
MUSEUM		11	83,794	67,292	
INDUSTRIAL DEVELOPMENT		11	924		
Special Highway		12	121,000		
SPECIAL PARKS-LIQ		12	25,000		
PUBLIC IMP SALES TAX		13	1,475,000		
MUNICIPAL EQUIP-FIRE		13	121,000		
DRUG FORFEITURE		14	4,116		
FIRE INSURANCE		14	50,000		
TRANSIENT GUEST TAX		15	10,000		
MEMORIAL		15	5,000		
OPIOD SETTLEMENT		16	24,000		
LAW ENFORCE-VIN		16	6,000		
WATER		17	1,210,900		
SEWER		18	698,500		
TRASH		19	320,000		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Totals for City		xxxxx	10,363,123	1,581,480	
Recreation	12-1927	9	21,996	13,842	
Totals Including Recreation		xxxxx	10,385,119	1,595,322	
Budget Hearing Notice		22			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization		23			Nov 1, 2025 Total Assessed Valuation

City Revenue Neutral Rate	43.874
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

State of Kansas
City

CITY OF BAXTER SPRINGS

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	789,439	65,340	819	947	890	230
Debt Service	57,773	4,782	60	69	65	17
Library	127,130	10,522	132	152	143	37
EMPLOYEE BENEFITS	520,740	43,100	540	624	587	152
EMPLOYEE BENEFITS	20,120	1,665	21	24	23	6
MUSEUM	66,188	5,478	69	79	75	19
INDUSTRIAL DEVELO						
Recreation	13,845	1,146	14	17	16	4
TOTAL	1,581,390	130,887	1,641	1,895	1,783	461

County Treas Motor Vehicle Estimate	130,887				
County Treas Recreational Vehicle Estimate		1,641			
County Treas 16/20M Vehicle Estimate			1,895		
County Treas Commercial Vehicle Tax Estimate				1,783	
County Treas Watercraft Tax Estimate					461

Motor Vehicle Factor	0.08277				
Recreational Vehicle Factor		0.00104			
16/20M Vehicle Factor			0.00120		
Commercial Vehicle Factor				0.00113	
Watercraft Factor					0.00029

CITY OF BAXTER SPRINGS

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
GENERAL	MUNI EQUIP RESERV	85,597	45,000	45,000	12-1.117
GENERAL	MUNI RESERVE-FIRE	46,454	50,000	50,000	12-1.117
GENERAL-PD	MUNI EQUIP RESERV	20,000	20,000	20,000	12-1.117
GENERAL	MUNI EQUIP-LIGHTS	5,000	5,000	5,000	12-1.117
GENERAL-CEMETER	MUNI EQUIP RESERV	-	-	8,000	12-1.117
MUNI EQUIP-FIRE	MUNI EQUIP RESERV	-	-	15,000	12-1.117
	Totals	157,051	120,000	143,000	
	Adjustments				
	Adjusted Totals	157,051	120,000	143,000	

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

CITY OF BAXTER SPRINGS

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
SERIES 2018	8/25/2018	12/1/2038	3.-3.625	530,000	410,000	6/1 & 12/1	12/1	13,875	25,000	13,125	25,000
Total G.O. Bonds					**410,000**			**13,875**	**25,000**	**13,125**	**25,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**410,000**			**13,875**	**25,000**	**13,125**	**25,000**

CITY OF BAXTER SPRINGS

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2025	Payments Due 2025	Payments Due 2026
FIRE TRUCK (GO FIRE)	2/12/2016	121	3.98	473,689	200,898	48,480	48,480
TANKER (MUNI RESERVE)	12/18/2019	120	3.49	270,130	146,804	32,505	32,505
				Totals	347,702	80,985	80,985

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: CITY OF BAXTER SPRINGS
CHEROKEE COUNTY

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$127,130	$128,902
Delinquent Tax	$5,300	$5,300
Motor Vehicle Tax	$11,000	$10,522
Recreational Vehicle Tax	$140	$132
16/20M Vehicle Tax	$120	$152
TOTAL TAXES	$143,690	$145,008
Difference in Total Taxes:	$1,318	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$35,847,400	$36,045,939
Did Assessed Valuation Decrease?	No	
Levy Rate	3.546	3.576
Difference in Levy Rate:	0.030	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

(First Published in the Columbus News Report Friday, August 15, 2025)

NOTICE OF BUDGET HEARING

2026

The governing body of

CITY OF BAXTER SPRINGS

will meet on AUGUST 26TH, 2025 at 6:45 P.M. at CITY HALL 1249 MILITARY, BAXTER SPRINGS, KS 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 1445 MILITARY, BAXTER SPRINGS, KS 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.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimated Tax Rate
General	2,280,633	24.912	2,660,141	22.022	4,339,038	909,698	22.462
Debt Service	134,081	1.892	38,975	1.612	98,195	21,504	0.907
Library	130,852	3.359	139,160	3.948	156,262	128,902	3.376
EMPLOYEE BENEFITS	406,663	12.931	285,000	14.929	370,000	349,081	14.847
EMPLOYEE BENEFITS-911	19,923	0.490	21,900	0.661	24,411	20,855	0.854
MUSEUM	88,855	3.017	72,803	1.846	83,294	67,292	1.807
INDUSTRIAL DEVELOPM					924		
SPECIAL HIGHWAY	990,876		3,131,000		131,000		
SPECIAL PARK & RE	15,000		15,000		25,000		
PUBLIC IMPROVEMENT	195,301		207,700		1,475,000		
MUNICIPAL COURT-BRE	33,371		35,000		101,000		
DRUG FORFEITURE					4,816		
FIRE INSURANCE	23,419		20,000		20,000		
TRANSIENT GUEST TAX	7,000		5,000		18,000		
MEMORIAL	540		1,000		3,000		
CEMETERY MAINT			5,000		24,100		
LAW ENFORCE-911			15,000		6,000		
WATER	1,110,930		1,120,300		1,210,900		
SEWER	667,584		735,000		690,500		
TRASH	505,950		500,000		520,000		
Non-Budgeted Funds-A	491,395						
Non-Budgeted Funds-B	2,127,419						
Totals for City	9,175,748	48.202	9,285,979	44.514	10,365,171	1,581,460	43.878
					City Revenue Neutral Rate (excluding Recreation Commission)		43.878
Recreation Tax	14,843		14,700		21,966	13,242	0.384
Ozark Institute Recreation	8,652,301	18.202	6,259,705	14.114	10,365,119	1,595,242	44.258
Less: Transfers	137,051		120,000		120,000		
Net Expenditure	7,896,340		6,139,705		10,245,119		
Total Tax Levied	1,581,987		1,581,390		1,595,242		
Assessed Valuation							
Valuation	32,317,992		35,847,400		36,043,559		

Outstanding Indebtedness,

	2023	2024	2025
Long-Term			
G.O. Bonds	650,000	550,000	410,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	2,476,103	453,095	1,342,702
Total	3,126,103	903,095	1,752,702

*Taxpayers are encouraged to make

*Revenue Neutral Rate as defined by KSA 79-2988

KELLY ARNOTT

City Official Title: MAYOR

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CHEROKI

Larry Hiatt of lawful age, being first duly deposeth and saith, he/she is Legal Representa the Columbus News-Report

A twice weekly newspaper published in the Columbus, Cherokee County, Kansas, and not religious, or fraternal publication, and which per has been entered as second-class mail matt United States Post Office, Columbus, Kans Columbus News-Report has been continuou uninterruptedly published two times weekly f than fifty weeks a year and has been so publi more than one year prior to the first publicati notice hereinafter mentioned. A copy of that veto attached and was published in the reg re edition published on the August 15, 2025 said Columbus News-Report. Affiant further he has personal knowledge of the statements forth, and that they are true.

August 15, 2025

Joleen M. Walden

Notary P

My Commission Expires: November 13, 2028

Printer's Fee: $78.20

NOTARY PUBLIC STATE OF KANSAS

JOLEEN M. WALDEN
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp. 11/13/28

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

The governing body of
CITY OF BAXTER SPRINGS
will meet on AUGUST 26TH, 2025 at 6:45 P.M. at CITY HALL, 1445 MILITARY, BAXTER SPRINGS,KS 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, 1445 MILITARY, BAXTER SPRINGS, KS 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	2,280,689	24.912	2,680,141	22.022	4,839,091	809,698	22.463
Debt Service	136,981	3.893	38,875	1.612	338,125	21,524	0.597
Library	130,892	3.859	139,100	3.546	156,262	128,902	3.576
EMPLOYEE BENEFITS	426,365	12.931	538,000	14.527	850,000	534,081	14.817
EMPLOYEE BENEFITS-LI	19,825	0.590	21,500	0.561	24,411	19,983	0.554
MUSEUM	68,859	2.017	72,403	1.846	83,794	67,292	1.867
INDUSTRIAL DEVELOPM					924		
Special Highway	90,876		131,000		121,000		
SPECIAL PARKS-LIQ			15,000		25,000		
PUBLIC IMP SALES TAX	196,301		367,764		1,475,000		
MUNICIPAL EQUIP-FIRE	43,371		45,000		121,000		
DRUG FORFEITURE					4,116		
FIRE INSURANCE	25,419		50,000		50,000		
TRANSIENT GUEST TAX	1,000		2,000		10,000		
MEMORIAL	540		1,000		5,000		
OPIOD SETTLEMENT			5,000		24,000		
LAW ENFORCE-VIN			5,000		6,000		
WATER	1,110,930		1,120,300		1,210,900		
SEWER	662,984		753,000		698,500		
TRASH	289,950		300,000		320,000		
Non-Budgeted Funds-A	431,355						
Non-Budgeted Funds-B	2,122,411						
Totals for City	8,038,748	48.202	6,285,083	44.114	10,363,123	1,581,480	43.874
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*43.874*
Recreation	14,843		14,700		21,996	13,842	0.384
Totals Includes Recreation	8,053,591	48.202	6,299,783	44.114	10,385,119	1,595,322	44.258
Less: Transfers	157,051		120,000		143,000		
Net Expenditure	7,896,540		6,179,783		10,242,119		
Total Tax Levied	1,581,987		1,581,390		xxxxxxxxxxxxxxxxx		
Assessed Valuation	32,819,895		35,847,400		36,045,939		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	690,000	530,000	410,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	476,105	413,095	347,702
Total	1,166,105	943,095	757,702

*Tax rates are expressed in mills

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

KELLY ABBOTT
City Official Title: MAYOR

CITY OF BAXTER SPRINGS 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,655,693	2,153,125	2,152,786
Receipts:			
Ad Valorem Tax	760,696	789,439	xxxxxxxxxxxxxxxx
Delinquent Tax	28,736	25,000	25,000
Motor Vehicle Tax	78,589	71,500	65,340
Recreational Vehicle Tax	1,028	870	819
16/20M Vehicle Tax	597	720	947
Commercial Vehicle Tax	1,126	698	890
Watercraft Tax		200	230
Gross Earning (Intangible) Tax			0
Rental Excise Tax	18		
Sales Tax	1,074,551	1,100,000	1,050,000
Local Alcoholic Liquor	6,455	5,000	5,000
Mowing Tax	8,364	1,000	1,000
Urban Demo Tax	462	500	500
Grants-PD	1,948		
Grants-Fire Dept	4,938	5,000	5,000
Grants-CFAP	1,030	1,000	
Franchise Tax-Telephone	3,284	2,300	2,300
Franchise Tax-Gas	57,929	55,000	55,000
Franchise Tax-Electric	232,719	235,000	235,000
Franchise Tax-Fiber Optic	873	650	650
Franchise Tax-Cable One	7,057	6,000	5,000
Finger Print Fees	9,186	9,000	9,000
Vehicle Inspection Fees	6,020		
Mowing and Weed Notices	1,619	500	500
Animal Tags	271	250	250
Permits	1,145	1,100	1,100
Cereal Malt Beverage License	450	225	225
Liquor Licenses	2,162	2,600	2,500
Community Building Fees	5,440	5,500	5,500
Park and Camping Fees	9,915	7,500	7,500
Swimming Pool Revenue	17,010	18,000	18,000
Sale of Cemetery Lots	2,805	3,500	3,000
Grave Opening	10,475	10,000	10,000
Sale of Property	40,597	30,000	50,000
Fire Protection Fees	46,454	45,000	45,000
Utility Vehicle License	1,075	200	200
Peddlers Fees	175	400	400
Dog Pound Fees	441	150	150
City Property Rent	1,800	5,000	5,000
SRO Reimb	30,000	30,000	30,000
Community Donations	3,434	2,000	2,000
Court Revenue	179,382	180,000	180,000
Insurance Dividends	8,676	3,000	3,000
Interest on Idle Funds	156,631	50,000	100,000
Neighborhood Revitalization Rebate	-28,389	-29,000	-15,837
Miscellaneous	947	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,778,121**	**2,679,802**	**1,915,164**
Resources Available:	**4,433,814**	**4,832,927**	**4,067,950**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,433,814	4,832,927	4,067,950
Expenditures:			
CITY HALL 10-11	58,526	266,350	288,150
POLICE 10-12	941,661	992,900	980,730
FIRE 10-13	196,851	231,150	273,000
STREETS 10-14	483,719	564,700	571,250
PARKS & COMMUNITY SER 10-15	14,520	17,582	17,700
CEMETERY/MOWING 10-16	114,546	129,900	111,050
COURTS 10-17	134,720	143,400	147,700
CODE ENFORCEMENT 10-18	71,961	83,954	86,750
COMMUNITY BUILDING 10-19	15,955	19,600	19,600
POOL 10-21	42,699	62,125	48,000
CAPITAL LEASE-PIERCE FIRE	48,480	48,480	167,161
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	2,123,638	2,560,141	2,711,091
Transfer to Municipal Equipment Reserve	85,597	45,000	45,000
Transfer to Muni Equipment Reserve-Fire	46,454	50,000	50,000
Transfer to Muni Equipment Reserve-Light	5,000	5,000	5,000
Transfer to Muni Equipment Reserve-PD	20,000	20,000	20,000
Transfer to Muni Equipment Reserve-Cem			8,000
Cash Reserve (2026 column)			2,000,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,280,689	2,680,141	4,839,091
Unencumbered Cash Balance Dec 31	2,153,125	2,152,786	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	4,446,410	4,375,260	4,839,091
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,839,091
		Tax Required	771,141
	Delinquent Comp Rate:	5.0%	38,557
		Amount of 2025 Ad Valorem Tax	809,698

CPA Summary

CITY OF BAXTER SPRINGS 2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
CITY HALL 10-11			
Salaries	13,153	20,000	51,500
Utilities	6,993	9,000	8,500
Insurance	2,331	5,000	5,000
Supplies	4,216	3,100	3,100
Uniforms	399	500	500
Building and Equipment Maintenance	2,995	3,000	3,000
Contractual Services	16,741	36,000	36,000
Training	479	2,000	2,000
Technology	5,934	82,000	82,000
Capital Outlay		2,750	2,750
Miscellaneous	2,847	4,000	4,000
Cash Basis Reserve			83,000
Council Authorized Expenses	2,438	99,000	6,800
Total	**58,526**	**266,350**	**288,150**
POLICE 10-12			
Salaries	566,342	600,000	632,130
Utilities	23,375	24,000	22,200
Insurance	51,389	40,000	48,100
Supplies	8,660	6,000	8,000
Uniforms	8,677	8,000	8,000
Fuel	37,661	38,000	42,000
Ammunition	4,044	4,000	4,000
Equipment Parts and Repairs	4,490	5,000	7,000
Building Maintenance	4,593	4,000	4,000
Vehicle Parts and Repairs	22,622	23,000	17,000
Contractual Services	60,243	62,400	10,000
Prisoner Medical	216	500	2,500
Training	7,122	7,000	7,000
Technology	59,943	60,000	62,650
VIN	8,908		
Capital Outlay	50,675	48,000	48,000
Dog Pound Expense	4,764	5,000	5,000
PD Grant	9,291	10,000	5,000
Miscellaneous	2,435	3,000	3,000
Council Authorized Expense	6,211	45,000	45,150

Total	**941,661**	**992,900**	**980,730**
FIRE 10-13			
Salaries PT 26625	80,242	96,150	128,000
Utilities	18,030	19,000	25,000
Insurance	15,414	22,000	22,800
Supplies	1,642	2,500	2,500
Bunker Gear	1,237	5,000	10,000
Fuel	5,458	5,000	5,000
Equipment Parts and Repairs	12,965	13,000	13,000
Building Maintenance	2,943	2,000	2,000
Vehicle Parts and Repairs	9,471	10,000	10,000
Contractual Services	5,552	8,000	8,000
Training	2,397	3,000	3,000
Technology	11,828	15,000	15,000
Fire and Safety	26,486	27,000	24,100
Miscellaneous	1,700	1,700	2,000
Council Authorized Expense	1,486	1,800	2,600
Total	**196,851**	**231,150**	**273,000**
STREETS 10-14			
Salaries PT 10103	255,296	300,000	305,810
Utilities	95,968	97,000	98,500
Insurance	24,863	24,000	26,490
Supplies	17,974	25,000	25,000
Uniforms	2,477	3,100	3,100
Fuel	13,072	16,000	26,000
Asphalt	14,659	15,600	15,600
Ag Material	144	2,200	1,000
Tools	2,981	3,000	3,000
Equipment Parts and Repairs	14,426	15,000	15,000
Building Maintenance	2,513	4,000	4,000
Vehicle Parts and Repairs	4,440	6,000	6,000
Contractual Services	778	1,500	2,500
Training	843	1,000	1,500
Technology	4,870	10,500	10,500
ADA Projects	3,146	15,000	15,000
Capital Outlay	17,800	17,800	2,250
Miscellaneous 272?	3,008	2,000	2,000
Council Authorized Expense	4,461	6,000	8,000
Total	**483,719**	**564,700**	**571,250**
PARKS & COMMUNITY SER 10-15			
Insurance	1,331	1,482	1,600
Supplies	580	400	400

Maintenance	85	1,000	1,000
Contractual Services	3,070	4,500	4,500
Capital Outlay	5,954	6,200	6,200
Miscellaneous	3,500	3,700	3,700
Technology		300	300
Total	**14,520**	**17,582**	**17,700**

CEMETERY/MOWING 10-16

Salaries PT 47433	67,326	67,000	60,000
Contractual Services	8,498	11,000	11,000
Insurance	3,875	6,400	6,100
Supplies	3,500	3,800	4,000
Uniforms	267	300	300
Fuel	4,168	4,500	14,000
Equipment Parts and Repairs	7,434	8,000	11,000
Vehicle Parts and Repairs	165	500	950
Technology	100	2,300	2,600
Capital Outlay;Transfer to MER 2026	18,572	25,000	0
Miscellaneous	155	500	500
Council Authorized Expense	486	600	600
Total	**114,546**	**129,900**	**111,050**

COURTS 10-17

Salaries PT 19718	96,944	97,000	101,000
Utilities	3,176	3,500	3,500
Insurance	5,125	4,450	4,450
Supplies	2,301	2,000	1,800
Building Maintenance	350	300	350
Contractual Services	1,251	12,000	12,000
Attorney Fees	18,500	17,000	18,000
Training	489	1,000	500
Technology	5,090	4,400	4,500
Miscellaneous	258	250	250
Council Authorized Expense	1,236	1,500	1,350
Total	**134,720**	**143,400**	**147,700**

CODE ENFORCEMENT 10-18

Salaries	15,362	44,450	44,450
Utilities and Telephone	538	600	600
Insurance	404	704	1,250
Supplies	718	500	500
Fuel	66	750	2,700
Vehicle Parts and Repair		500	500
Uniform Allowance		200	200
Contractual Services	9,766	10,000	10,000

Training and Technology	100	100	100
Demolition of Property	44,900	25,000	25,000
Miscellaneous	107	150	450
Notices		500	500
Council Authorized Expense		500	500
Total	**71,961**	**83,954**	**86,750**

Page 1 - Total	**2,016,504**	**2,429,936**	**2,476,330**

Page No. 7c

CITY OF BAXTER SPRINGS 2026

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
COMMUNITY BUILDING 10-19			
Utilities-Electric	3,403	5,200	5,200
Utilities-Gas	2,995	4,800	4,800
Insurance	3,884	4,100	4,100
Building Maintenance	5,658	5,000	5,000
Supplies	15	500	500
Total	**15,955**	**19,600**	**19,600**
POOL 10-21			
Salaries	21,368	22,000	25,500
Utilities and Telephone	2,855	3,500	4,150
Insurance	3,669	3,825	5,000
Supplies and Concessions	625	1000	1350
Chemicals	10,253	7,500	7,500
Capital Outlay			500
Building and Pool Maintenance	1,391	22,000	1,500
Lifeguard Cert, Uniforms, License	2,351	2,000	2,000
Miscellaneous	187	300	500
Total	**42,699**	**62,125**	**48,000**
CAPITAL LEASE-PIERCE FIRE			
Capital Outlay	48,480	48,480	167,161
Total	**48,480**	**48,480**	**167,161**

Salaries			
Contractual			
Commodities			
Capital Outlay			

Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	107,134	130,205	234,761
Page 1 -Total	**2,016,504**	**2,429,936**	**2,476,330**
Grand Total	**2,123,638**	**2,560,141**	**2,711,091**

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

CITY OF BAXTER SPRINGS 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	263,639	271,174	306,792
Receipts:			
Ad Valorem Tax	118,734	57,773	xxxxxxxxxxxxxxx
Delinquent Tax	12,786	7,000	7,000
Motor Vehicle Tax	16,768	11,000	4,782
Recreational Vehicle Tax	215	125	60
16/20M Vehicle Tax	259	100	69
Commercial Vehicle Tax	185	80	65
Watercraft Tax		15	17
Rental Excise Tax	5		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,436	-1,600	-1,159
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**144,516**	**74,493**	**10,834**
Resources Available:	**408,155**	**345,667**	**317,626**
Expenditures:			
Principal	120,000	25,000	25,000
Interest	16,981	13,875	13,125
Cash Reserve (2026 column)			300,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**136,981**	**38,875**	**338,125**
Unencumbered Cash Balance Dec 31	271,174	306,792	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	386,981	337,275	338,125
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	338,125
		Tax Required	20,499
	Delinquent Comp Rate:	5.0%	1,025
		Amount of 2025 Ad Valorem Tax	21,524

CPA Summary

CITY OF BAXTER SPRINGS 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,762	19,762	19,762
Receipts:			
Ad Valorem Tax	117,827	127,130	xxxxxxxxxxxxxxx
Delinquent Tax	5,372	5,300	5,300
Motor Vehicle Tax	11,671	11,000	10,522
Recreational Vehicle Tax	152	140	132
16/20M Vehicle Tax	104	120	152
Commercial Vehicle Tax	161	110	143
Watercraft Tax			37
Rental Excise Tax	3		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(4,398)	-4,700	-2,550
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	130,892	139,100	13,736
Resources Available:	150,654	158,862	33,498
Expenditures:			
Appropriation to Library Board	130,892	139,100	136,500
Cash Reserve			19,762
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	130,892	139,100	156,262
Unencumbered Cash Balance Dec 31	19,762	19,762	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	151,000	156,262	156,262
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	156,262
		Tax Required	122,764
	Delinquent Comp Rate:	5.0%	6,138
		Amount of -1 Ad Valorem Tax	128,902

Adopted Budget Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,040	7,040	7,326
Receipts:			
Ad Valorem Tax	14,276	13,845	xxxxxxxxxxxxxxx
Delinquent Tax	290	290	290
Motor Vehicle Tax	267	812	1,146
Recreational Vehicle Tax	3	12	14
16/20M Vehicle Tax	4	12	17
Commercial Vehicle Tax	3	12	16
Watercraft Tax		3	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,843	14,986	1,487
Resources Available:	21,883	22,026	8,813
Expenditures:			
Appropriation to Recreation Commission	14,843	14,700	15,000
Cash Reserve			6,996
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,843	14,700	21,996
Unencumbered Cash Balance Dec 31	7,040	7,326	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	22,041	15,000	21,996
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,996
		Tax Required	13,183
	Delinquent Comp Rate:	5.0%	659
		Amount of 2025 Ad Valorem Tax	13,842

CPA Summary

CITY OF BAXTER SPRINGS 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget EMPLOYEE BENEFITS	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	260,111	266,255	289,795
Receipts:			
Ad Valorem Tax	394,826	520,740	xxxxxxxxxxxxxxxx
Delinquent Tax	16,858	17,000	17,000
Motor Vehicle Tax	34,263	38,000	43,100
Recreational Vehicle Tax	443	500	540
16/20M Vehicle Tax	423	500	624
Commercial Vehicle Tax	423	400	587
Watercraft Tax			152
Rental Excise Tax	9		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-14,736	-15,600	-10,447
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	432,509	561,540	51,556
Resources Available:	692,620	827,795	341,351
Expenditures:			
Health Insurance	240,151	300,000	300,000
FICA/Medicare	82,353	105,000	120,000
KPERS	99,837	125,000	140,000
Unemployment	4,024	8,000	8,000
Cash Reserve (2026 column)			282,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	426,365	538,000	850,000
Unencumbered Cash Balance Dec 31	266,255	289,795	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	650,000	763,000	850,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	850,000
		Tax Required	508,649
	Delinquent Comp Rate:	5.0%	25,432
		Amount of 2025 Ad Valorem Tax	534,081

Adopted Budget EMPLOYEE BENEFITS-LIBRARY	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,911	2,911	3,295
Receipts:			
Ad Valorem Tax	18,016	20,120	xxxxxxxxxxxxxxxx
Delinquent Tax	738	750	750
Motor Vehicle Tax	1,683	1,650	1,665
Recreational Vehicle Tax	22	21	21
16/20M Vehicle Tax	15	20	24
Commercial Vehicle Tax	23	23	23
Watercraft Tax			6
-			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-672	-700	-404
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,825	21,884	2,085
Resources Available:	22,736	24,795	5,380
Expenditures:			
Appropriations to Library Board	19,825	21,500	21,500
Cash Reserve (2026 column)			2,911
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,825	21,500	24,411
Unencumbered Cash Balance Dec 31	2,911	3,295	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	23,424	24,411	24,411
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,411
		Tax Required	19,031
	Delinquent Comp Rate:	5.0%	952
		Amount of 2025 Ad Valorem Tax	19,983

CPA Summary

CITY OF BAXTER SPRINGS 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget MUSEUM	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,814	12,814	12,814
Receipts:			
Ad Valorem Tax	61,582	66,188	xxxxxxxxxxxxxxxx
Delinquent Tax	3,093	2,500	2,500
Motor Vehicle Tax	6,256	5,500	5,478
Recreational Vehicle Tax	87	70	69
16/20M Vehicle Tax	60	70	79
Commercial Vehicle Tax	85	75	75
Watercraft Tax			19
Rental Excise Tax	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,299	-2,000	-1,328
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	68,859	72,403	6,892
Resources Available:	81,673	85,217	19,706
Expenditures:			
Appropriation to Museum Board	68,859	72,403	70,980
Cash Reserve (2026 column)			12,814
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	68,859	72,403	83,794
Unencumbered Cash Balance Dec 31	12,814	12,814	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	81,393	83,794	83,794
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,794
		Tax Required	64,088
	Delinquent Comp Rate:	5.0%	3,204
		Amount of 2025 Ad Valorem Tax	67,292

Adopted Budget INDUSTRIAL DEVELOPMENT	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	924	924	924
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	924	924	924
Expenditures:			
Industrial Development		0	924
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	924
Unencumbered Cash Balance Dec 31	924	924	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	900	900	924
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	924
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

CITY OF BAXTER SPRINGS 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	24,713	37,994	13,914
Receipts:			
State of Kansas Gas Tax	104,157	106,920	107,210
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**104,157**	**106,920**	**107,210**
Resources Available:	**128,870**	**144,914**	**121,124**
Expenditures:			
Asphalt	4,233	93,000	93,000
Capital Outlay	75,274	30,000	20,000
Limestone/Agg Material	4,530		
Salt	972	3,000	3,000
Signs	5,867	5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**90,876**	**131,000**	**121,000**
Unencumbered Cash Balance Dec 31	37,994	13,914	124
2024/2025/2026 Budget Authority Amoun	107,000	131,000	121,000

Adopted Budget **SPECIAL PARKS-LIQ**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,969	17,424	18,424
Receipts:			
Local Alcohol Liquor Tax	6,455	16,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,455**	**16,000**	**10,000**
Resources Available:	**17,424**	**33,424**	**28,424**
Expenditures:			
Parks	0	15,000	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**15,000**	**25,000**
Unencumbered Cash Balance Dec 31	17,424	18,424	3,424
2024/2025/2026 Budget Authority Amoun	7,000	15,000	25,000

CPA Summary

CITY OF BAXTER SPRINGS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **PUBLIC IMP SALES TAX**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	975,751	1,489,491	1,816,727
Receipts:			
Sales Tax	647,639	675,000	650,000
Interest on Idle Funds	62,402	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	710,041	695,000	670,000
Resources Available:	1,685,792	2,184,491	2,486,727
Expenditures:			
Water and Sewer	47,692	100,000	600,000
Streets	61,881	40,000	350,000
Fire	9,176	38,500	0
Police Station Renovation			150,000
Parks	77,332	175,000	325,000
Capital Outlay	220	4,264	
Cash Reserve (2026 column)			
Miscellaneous		10,000	50,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	196,301	367,764	1,475,000
Unencumbered Cash Balance Dec 31	1,489,491	1,816,727	1,011,727
2024/2025/2026 Budget Authority Amoun	875,000	650,000	1,475,000

Adopted Budget **MUNICIPAL EQUIP-FIRE**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	134,282	137,365	137,365
Receipts:			
Operating Transfers	46,454	45,000	45,000
Fire Grant			10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	46,454	45,000	55,000
Resources Available:	180,736	182,365	192,365
Expenditures:			
Capital Outlay	10,866	12,495	12,495
Capital Lease-Fire Truck	32,505	32,505	32,505
Capital Lease-New Fire Truck			50,000
Transfer to Muni Equip Reserve-Brush Truck			15,000
Fire Grant Expense plus Matching Funds			11,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	43,371	45,000	121,000
Unencumbered Cash Balance Dec 31	137,365	137,365	71,365
2024/2025/2026 Budget Authority Amoun	67,505	79,505	121,000

CPA Summary

CITY OF BAXTER SPRINGS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **DRUG FORFEITURE**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	4,116
Receipts:			
Forfeiture Monies		4,116	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	4,116	0
Resources Available:	0	4,116	4,116
Expenditures:			
Program Expenditures			4,116
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	4,116
Unencumbered Cash Balance Dec 31	0	4,116	0
2024/2025/2026 Budget Authority Amoun	0	0	4,116

Adopted Budget **FIRE INSURANCE**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,074	1,074	1,074
Receipts:			
Fire Insurance Proceeds	25,419	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	25,419	50,000	50,000
Resources Available:	26,493	51,074	51,074
Expenditures:			
Fire Insurance Reimbursement	25,419	50,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	25,419	50,000	50,000
Unencumbered Cash Balance Dec 31	1,074	1,074	1,074
2024/2025/2026 Budget Authority Amoun	50,000	50,000	50,000

CPA Summary

CITY OF BAXTER SPRINGS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **TRANSIENT GUEST TAX**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,856	19,594	19,094
Receipts:			
Transient Guest Tax	738	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	738	1,500	1,500
Resources Available:	20,594	21,094	20,594
Expenditures:			
Tourism	1,000	2,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,000	2,000	10,000
Unencumbered Cash Balance Dec 31	19,594	19,094	10,594
2024/2025/2026 Budget Authority Amoun	15,000	2,000	10,000

Adopted Budget **MEMORIAL**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,753	4,338	4,338
Receipts:			
Donations	1,125	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,125	1,000	1,000
Resources Available:	4,878	5,338	5,338
Expenditures:			
Pavers/Supplies	540	1,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	540	1,000	5,000
Unencumbered Cash Balance Dec 31	4,338	4,338	338
2024/2025/2026 Budget Authority Amoun	4,000	4,000	5,000

CPA Summary

CITY OF BAXTER SPRINGS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **OPIOD SETTLEMENT**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,824	23,925	24,925
Receipts:			
Opiod Settlement	12,101	6,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,101**	**6,000**	**0**
Resources Available:	**23,925**	**29,925**	**24,925**
Expenditures:			
Substance Abuse Mitigation		5,000	24,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,000**	**24,000**
Unencumbered Cash Balance Dec 31	23,925	24,925	925
2024/2025/2026 Budget Authority Amoun	12,958	15,000	24,000

Adopted Budget **LAW ENFORCE-VIN**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
VIN INSPECTION FEES		5,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**5,000**	**6,000**
Resources Available:	**0**	**5,000**	**6,000**
Expenditures:			
VIN Expenditures		5,000	6,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,000**	**6,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	5,000	6,000

CPA Summary

CITY OF BAXTER SPRINGS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget WATER	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	332,053	509,145	643,845
Receipts:			
Charge for Services	1,138,015	1,130,000	1,150,000
Credit Card Fees	32,014	34,000	34,000
Misc/Hook Up Fees	2,410	2,000	2,000
Shut Off Fees	20,360	20,000	20,000
Bulk Water Sales	26,257	9,000	9,000
Service Fees	12,105	12,000	12,000
Penalties	34,884	30,000	31,000
Sales Tax Collected	18,295	18,000	19,000
Insurance Rebate	3,682		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,288,022	1,255,000	1,277,000
Resources Available:	1,620,075	1,764,145	1,920,845
Expenditures:			
Salaries & Wages	281,925	300,000	335,000
Health Insurance	83,944	70,000	90,000
FICA/Medicare	20,569	23,000	27,000
KPERS	28,600	30,000	30,000
Unemployment	774	1,200	1,200
Utilities-Telephone/Internet	4,179	4,500	4,500
Utilities-Electric	91,492	105,000	110,000
Utilities-Gas	3,214	4,300	4,500
Building Insurance	20,002	25,000	25,000
Liability Insurance	3,633	4,000	4,000
Workers Compensation Insurance	4,977	3,000	5,500
Vehicle Insurance	6,127	6,500	6,500
Equipment Insurance	2,846	4,000	4,000
Supplies	17,803	20,000	30,000
Uniforms	1,176	1,500	2,600
Fuel	12,920	19,000	19,000
Limestone, Sand, Dirt	16,910	17,000	17,000
Chemicals	110,963	118,000	120,000
Tools	2,900	4,000	4,000
Equipment, Parts and Repairs	132,723	125,000	125,000
Building Maintenance	5,644	5,000	5,000
Vehicle Maintenance	5,633	7,000	9,000
Sales Tax	18,599	18,000	19,000
Water Protection Fee	6,549	8,000	10,000
Contractual Services	75,743	50,000	50,000
Shipping	575	500	800
Analytical Charges	3,638	2,500	3,800
Kansas One Call	678	2,800	3,000
Training	4,045	4,000	4,000
Technology	5,668	7,500	7,500
Capital Outlay	12,500	0	0
Water Line Repair and Updates	98,444	100,000	100,000
Credit Card Fees	19,257	22,000	22,000
Council Authorized Expenditures	3,127	8,000	8,000
Cash Reserve (2026 column)			
Miscellaneous	3,153		4,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,110,930	1,120,300	1,210,900
Unencumbered Cash Balance Dec 31	509,145	643,845	709,945
2024/2025/2026 Budget Authority Amoun	1,284,285	1,141,080	1,210,900

CPA Summary

CITY OF BAXTER SPRINGS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **SEWER**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	883,678	838,458	692,758
Receipts:			
Charge for Services	596,620	588,000	600,000
Sewer Analytical Charge	4,038	3,800	3,800
Sewer Penalties	15,317	13,000	13,000
Miscellaneous/Tap Fees	1,000	2,500	2,500
Ins Rebate	789		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**617,764**	**607,300**	**619,300**
Resources Available:	**1,501,442**	**1,445,758**	**1,312,058**
Expenditures:			
Salaries & Wages	202,950	210,000	282,300
Health Insurance	68,443	72,000	74,000
FICA/MED	14,381	15,000	20,500
KPERS	20,417	21,000	22,000
Emp Sec	111	500	1,000
Utilities	62,031	70,000	70,000
Building Insurance	1,295	2,500	3,000
Liability Insurance	3,014	3,100	3,500
Workers Compensation Insurance	1,510	4,500	5,000
Vehicle Insurance	2,000	200	1,000
Equipment Insurance	800	2,000	2,000
Supplies	11,842	14,000	14,000
Fuel	12,703	14,000	14,000
Equipment Parts and Repair	105,236	120,000	50,000
Contractual Services	3,355	20,000	20,000
Analytical Charges	6,998	12,000	9,000
Training		2,500	2,500
Technology	5,070	6,000	6,000
Capital Outlay	128,048	150,000	80,000
Uniforms	264	1,000	1,000
Chemical and Limestone	3,297	4,000	4,000
Tools	2,394	1,200	1,200
Vehickle Parts and Repairs	1,541	2,500	2,500
Council Authorized Expenditures	2,489	5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous	2,795		5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**662,984**	**753,000**	**698,500**
Unencumbered Cash Balance Dec 31	838,458	692,758	613,558
2024/2025/2026 Budget Authority Amoun	793,400	797,700	698,500

CPA Summary

CITY OF BAXTER SPRINGS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **TRASH**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	178,656	204,928	227,928
Receipts:			
Charge for Services	312,481	318,000	320,000
Miscellaneous & Scrap	3,741	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**316,222**	**323,000**	**325,000**
Resources Available:	**494,878**	**527,928**	**552,928**
Expenditures:			
Contracted Services	289,950	300,000	320,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**289,950**	**300,000**	**320,000**
Unencumbered Cash Balance Dec 31	204,928	227,928	232,928
2024/2025/2026 Budget Authority Amount	312,000	315,000	320,000

CPA Summary

CITY OF BAXTER SPRINGS

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:		
Muni Equip Reserve		**Capital Improvements**		**Cemetery Perpetual**		**Special Liability**		**ARPA Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	252,930	Cash Balance Jan 1	11,499	Cash Balance Jan 1	66,420	Cash Balance Jan 1	85,051	Cash Balance Jan 1	602,501	1,018,401
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Trsfr	110,597			Sale of Cemetery Lots	495	Del Tax	1			
Total Receipts	110,597	Total Receipts	0	Total Receipts	495	Total Receipts	1	Total Receipts	0	111,093
Resources Available:	363,527	Resources Available:	11,499	Resources Available:	66,915	Resources Available:	85,052	Resources Available:	602,501	1,129,494
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	20,000							Capital Outlay	261,510	
								Water Meters	68,138	
								Fire System	81,707	
Total Expenditures	20,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	411,355	431,355
Cash Balance Dec 31	343,527	Cash Balance Dec 31	11,499	Cash Balance Dec 31	66,915	Cash Balance Dec 31	85,052	Cash Balance Dec 31	191,146	698,139 **
										698,139 **

**Note: These two block figures should agree.

CPA Summary

CITY OF BAXTER SPRINGS 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	789,439	21.901	15,837
Debt Service	57,773	1.603	1,159
Library	127,130	3.527	2,550
EMPLOYEE BENEFI	520,740	14.447	10,447
EMPLOYEE BENEFI	20,120	0.558	404
MUSEUM	66,188	1.836	1,328
INDUSTRIAL DEVE	0		0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation			0
TOTAL	1,581,390	43.872	31,725

2025 July 1 Valuation: 36,045,939

Valuation Factor: 36,045.939

Neighborhood Revitalization Subj to Rebate: 723,129

Neighborhood Revitalization factor: 723.129

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