

2027

CERTIFICATE
To the Clerk of Cowley, State of Kansas
We, the undersigned, officers of
City 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 2027; and
(3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

		2027 Adopted Budget		
		Budget Authority	Amount of	Final Tax Rate
		for Expenditures	2026 Ad	(County Clerk's
			Valorem Tax	Use Only)
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Statement of Lease-Purchases		5		
Fund	K.S.A.			
General	12-101a	6	583,868	174,437
Debt Service	10-113		163,497	42,666
Library	12-1220		1,085	
Special Highway			22,562	
Electric Fund			773,208	
Water Fund Amended			174,382	
Sewer Fund			38,760	
Refuse Fund			82,802	
Local Sales Tax Fund			12,240	
Non-Budgeted Funds-A				
Non-Budgeted Funds-B				
Totals		xxxxx	1,852,405	217,103
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice				
RNR Hearing Notice				
Neighborhood Revitalization				
				Nov 1, 2026 Total Assessed Valuation

Revenue Neutral Rate 37.631

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

Assisted by:
Jennifer L. Mays

Address:
110 S. Main Street
Udall, KS 67146
Email:
udallcity@cityofudall.com
Attest: _____ 2026

County Clerk

Matthew J. Lee
Daniel R. Fickman
Greg Hersh
Jim Copwood
[Signature]

Governing Body

CPA Summary

2027

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

Budgeted Funds for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	50,367	6,034	113	59	0	0
Debt Service	166,757	19,978	374	197	0	0
Library						
TOTAL	217,124	26,012	487	256	0	0

County Treas Motor Vehicle Estimate	26,012		
County Treas Recreational Vehicle Estimate		487	
County Treas 16/20M Vehicle Estimate			256
County Treas Commercial Vehicle Tax Estimate			0
County Treas Watercraft Tax Estimate			0

Motor Vehicle Factor	<u>0.11980</u>
Recreational Vehicle Factor	<u>0.00224</u>
16/20M Vehicle Factor	<u>0.00118</u>
Commercial Vehicle Factor	<u>0.00000</u>
Watercraft Factor	<u>0.00000</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
Sewer	Water	30,000			KSA 12-825d
General	B&I			125,000	KSA 13-270
	Totals	30,000	0	125,000	
	Adjustments*				
	Adjusted Totals	30,000	0	125,000	

***Note:** Adjustments are required only if the transfer is being made in 2026 and/or 2027 from a non-budgeted fund.

CPA Summary

City of Udall

2027

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
OFFICE			
Office	78,475	80,044	265,000
See Office Budget			
Total	78,475	80,044	265,000
POLICE DEPARTMENT			
PD	212,246	216,491	286,000
See PD Budget			
Total	212,246	216,491	286,000
PARKS			
Parks	1,745	1,780	1,816
Total	1,745	1,780	1,816
PLANNING COMMISSION			
PLANNING COMMISSION	12,000	12,000	12,000
Total	12,000	12,000	12,000
CEMETERY			
Cemetery	3,213	3,277	9,831
Total	3,213	3,277	9,831
WELLNESS CENTER			
Fitness	213	217	221
Total	213	217	221
COURT			
Salaries	5,000	5,000	5,000
Expenses	4,000	4,000	4,000
Total	9,000	9,000	9,000
Total	0	0	0
Page Total	316,892	322,809	583,868

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

City of Udall

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	29,455	37,738	82,624
Receipts:			
Ad Valorem Tax	131,050	166,757	xxxxxxxxxxxxxxx
Delinquent Tax	1,914	2,000	2,000
Motor Vehicle Tax	22,047	22,500	19,978
Recreational Vehicle Tax	420	450	374
16/20M Vehicle Tax	98	100	197
Commercial Vehicle Tax			0
Watercraft Tax			0
1% City Tax	16,251	16,576	16,576
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	171,760	208,383	39,125
Resources Available:	201,235	246,121	121,749
Expenditures:			
Go Bond Interest	42,718	42,718	42,718
Go Bond Principal	120,779	120,779	120,779
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	163,497	163,497	163,497
Unencumbered Cash Balance Dec 31	37,738	82,624	xxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	163,497	179,753	163,497
Non-Appropriated Balance			
See Tab A	Total Expenditure/Non-Appr Balance		163,497
	Tax Required		41,748
	Delinquent Comp Rate: 2.2%		918
	Amount of 2026 Ad Valorem Tax		42,666

Adopted Budget Library	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,888	0	0
Receipts:			
Ad Valorem Tax	30,948	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	4,248	4,248	
Recreational Vehicle Tax	81	81	
16/20M Vehicle Tax	54	54	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Redemption Tax	420	420	420
Personal Property Current & Delinquent	665	665	665
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	36,416	5,468	1,085
Resources Available:	38,304	5,468	1,085
Expenditures:			
Library Remittance	38,304	5,468	1,085
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	38,304	5,468	1,085
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	42,000	0	1,085
Non-Appropriated Balance			
See Tab C	Total Expenditure/Non-Appr Balance		1,085
	Tax Required		0
	Delinquent Comp Rate: 2.2%		0
	Amount of 2026 Ad Valorem Tax		0

CPA Summary

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City of Udall

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	2,766	3,422
Receipts:			
State of Kansas Gas Tax	17,090	17,100	17,090
County Transfers Gas	2,680	2,680	2,680
County Motor Vehicle Distribution	2,996	2,996	3,056
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,766	22,776	22,826
Resources Available:	22,766	25,542	26,248
Expenditures:			
Street Repair and Maintenance	20,000	22,120	22,562
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,000	22,120	22,562
Unencumbered Cash Balance Dec 31	2,766	3,422	3,686
2025/2026/2027 Budget Authority Amount	78,573	22,120	22,562

Adopted Budget

Electric Fund	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	23,277	102,010	197,479
Receipts:			
Electric Service Charges	790,341	806,148	822,271
Other Revenue	28,671	29,244	29,829
Streets now in special hwy	17,769	18,124	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	836,781	853,516	852,100
Resources Available:	860,058	955,527	1,049,580
Expenditures:			
Salaries	228,317	228,317	232,883
Commodities	99,184	99,184	101,168
Contractual	28,994	28,994	29,574
Utilities	5,078	5,078	5,179
Purchased Electric	396,475	396,475	404,404
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	758,047	758,047	773,208
Unencumbered Cash Balance Dec 31	102,010	197,479	276,371
2025/2026/2027 Budget Authority Amount	755,000	758,050	773,208

See Tab A

CPA Summary

City of Udall

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Fund Amended	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	33,147	49,115	65,402
Receipts:			
Water Service Charges	152,507	155,558	158,669
Other Revenue	1,071	1,092	1,114
Transfer In	30,000	30,600	31,212
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	183,578	187,250	190,995
Resources Available:	216,725	236,364	256,396
Expenditures:			
Salaries	93,799	95,675	97,589
Commodities	52,283	53,329	54,396
Contractual	20,219	20,623	21,035
Utilities	1,309	1,336	1,362
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	167,610	170,963	174,382
Unencumbered Cash Balance Dec 31	49,115	65,402	82,014
2025/2026/2027 Budget Authority Amount	164,859	164,859	174,382

See Tab A

See Tab C

2751 over budget

Adopted Budget

Sewer Fund	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	66,949	85,825	126,506
Receipts:			
Sewer Service Charges	77,138	78,680	80,254
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	77,138	78,680	80,254
Resources Available:	144,086	164,506	206,759
Expenditures:			
Transfer Out	30,000	0	0
Commodities	17,830	18,000	18,360
Contractual	10,432	20,000	20,400
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	58,261	38,000	38,760
Unencumbered Cash Balance Dec 31	85,825	126,506	167,999
2025/2026/2027 Budget Authority Amount	70,596	40,596	38,760

CPA Summary

City of Udall

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse Fund	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	4,602	19,126	33,960
Receipts:			
Refuse Charges	82,980	84,639	84,639
Recycle Charges	12,741	12,996	12,996
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	95,721	97,636	97,636
Resources Available:	100,323	116,762	131,596
Expenditures:			
Refuse Expense	81,179	82,802	82,802
Other Utility	18	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	81,197	82,802	82,802
Unencumbered Cash Balance Dec 31	19,126	33,960	48,793
2025/2026/2027 Budget Authority Amount	80,000	82,631	82,802

See Tab A

See Tab C

Adopted Budget

Local Sales Tax Fund	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	839	839	839
Receipts:			
State Sales Tax	11,104	12,000	12,240
Paid from Electric	784	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,888	12,000	12,240
Resources Available:	12,727	12,839	13,079
Expenditures:			
State Sales Tax Expense	11,888	12,000	12,240
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	11,888	12,000	12,240
Unencumbered Cash Balance Dec 31	839	839	839
2025/2026/2027 Budget Authority Amount	12,500	12,755	12,240

CPA Summary

0
Non-Budgeted Funds-A
NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2025 is reported)
2027

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Capital Improvement R		Capital Equipment Rese		Electric Reserves		Water Reserves		Sewer Reserves	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	38,995	Cash Balance Jan 1	19,916	Cash Balance Jan 1	155,552	Cash Balance Jan 1	52,562	Cash Balance Jan 1	136,394
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	1,321	Interest	825						
				Interest	6,069	Interest	989	Interest	5,535
Total Receipts	1,321	Total Receipts	825.34	Total Receipts	6068.61	Total Receipts	989.38	Total Receipts	5534.95
Resources Available:	40,316	Resources Available:	20,742	Resources Available:	161,620	Resources Available:	53,552	Resources Available:	141,929
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Acct Closure	40,316					W/D Expense	415		
						Acct Closure	53,136		
Total Expenditures	40,316	Total Expenditures	0	Total Expenditures	0	Total Expenditures	53,552	Total Expenditures	0
Cash Balance Dec 31	0	Cash Balance Dec 31	20,742	Cash Balance Dec 31	161,620	Cash Balance Dec 31	0	Cash Balance Dec 31	141,929
See Tab B									

NON-BUDGETED FUNDS (B)

2027

(Only the actual budget year for 2025 is reported)

Non-Budgeted Funds-B

[illegible]

**** Note:** These two block figures should agree.

CPA Summary

2027

NOTICE OF BUDGET HEARING

The governing body of

City of Udall

will meet on August 17th 2026 at 6:30 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 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.

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

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	316,892	7.046	322,809	9.370	583,868	174,437	30.231
Debt Service	163,497	28.971	163,497	31.022	163,497	42,666	7.394
Library	38,304	6.974	5,468		1,085		
Special Highway	20,000		22,120		22,562		
Electric Fund	758,047		758,047		773,208		
Water Fund Amended	167,610		170,963		174,382		
Sewer Fund	58,261		38,000		38,760		
Refuse Fund	81,197		82,802		82,802		
Local Sales Tax Fund	11,888		12,000		12,240		
Non-Budgeted Funds-A	93,868						
Non-Budgeted Funds-B	112,896						
Totals	1,822,460	42.991	1,575,707	40.392	1,852,405	217,103	37.625
Revenue Neutral Rate**							37.631
Less: Transfers	30,000		0		125,000		
Net Expenditure	1,792,460		1,575,707		1,727,405		
Total Tax Levied	201,235		217,124		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	5,381,236		5,375,502		5,770,100		
Outstanding Indebtedness,							
January 1,	2024		2025		2026		
G.O. Bonds	1,916,120		2,225,974		2,646,054		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	1,916,120		2,225,974		2,646,054		

*Tax rates are expressed in mills

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

Presley Sandoval

Official Title: Deputy City Clerk

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