**CERTIFICATE** 2025

To the Clerk of Douglas, State of Kansas
We, the undersigned, officers of
**City of Baldwin City, Kansas**
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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

| | | | 2025 Adopted Budget | | |
|---|---|---|---|---|---|
| **Table of Contents:** | | Page No. | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | 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 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 4,210,080 | 1,679,354 | 30.936 |
| Debt Service | 10-113 | 8 | 1,134,253 | 368,385 | 6.786 |
| Library | 12-1220 | 8 | 246,430 | 228,085 | 4.202 |
| Cemetery | 12-101a | 9 | 159,407 | 79,592 | 1.466 |
| | | 9 | | | |
| Special Highway | | 10 | 335,808 | | |
| Special Parks (26) | | 10 | 153,853 | | |
| Quality of Life Sales Tax (27) | | 11 | 242,743 | | |
| Cemetery Reserve (34) | | 11 | | | |
| Sales Tax CIP (45) | | 12 | 551,791 | | |
| Swimming Pool Sales Tax (70) | | 12 | 49,899 | | |
| Refuse Utility (24) | | 13 | 544,929 | | |
| NRP Fund (06) | | 13 | 535,000 | | |
| Electric Utility (11) | | 14 | 6,403,993 | | |
| Water Utility (12) | | 15 | 2,309,921 | | |
| Waste Water Utility (18) | | 16 | 1,446,386 | | |
| Non-Budgeted Funds-A | | 17 | | | |
| **Totals** | | xxxxx | 18,324,493 | 2,355,416 | 43.390 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 18 | | | 54,285,054 |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 38.556 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by: _____

_____

Address: _____

_____

Email: _____

Attest: 12/27, 2024

_____
County Clerk

_____
Governing Body

**CPA Summary**

2025

# CERTIFICATI

To the Clerk of Douglas, State of Kansas
We, the undersigned, officers of
**City of Baldwin City, Kansas**
certify that: (1) the hearing mentioned in the attached publication was held;
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| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 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 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 4,210,080 | 1,679,354 | |
| Debt Service | 10-113 | | 1,134,253 | 368,385 | |
| Library | 12-1220 | | 246,430 | 228,085 | |
| Cemetery | 12-101a | | 159,407 | 79,592 | |
| Special Highway | | | 335,808 | | |
| Special Parks (26) | | | 153,853 | | |
| Quality of Life Sales Tax (27) | | | 242,743 | | |
| Cemetery Reserve (34) | | | | | |
| Sales Tax CIP (45) | | | 551,791 | | |
| Swimming Pool Sales Tax (70) | | | 49,899 | | |
| Refuse Utility (24) | | | 544,929 | | |
| NRP Fund (06) | | | 535,000 | | |
| Electric Utility (11) | | | 6,403,993 | | |
| Water Utility (12) | | | 2,309,921 | | |
| Waste Water Utility (18) | | | 1,446,386 | | |
| Non-Budgeted Funds-A | | | | | |
| **Totals** | | xxxxxx | 18,324,493 | 2,355,416 | |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 38.556 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | YES |

Assisted by:

Address:

Email

Attest: _____, 2024

County Clerk

Governing Body

| CPA Summary |
|---|
| |

City of Baldwin City, Kansas

2025

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

| Budgeted Fund for 2024 | Ad Valorem Levy Tax Year 2023 | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 1,491,730 | 147,852 | 2,379 | 0 | 0 | 0 |
| Debt Service | 326,431 | 32,354 | 521 | 0 | 0 | 0 |
| Library | 202,049 | 20,026 | 322 | 0 | 0 | 0 |
| Cemetery | 94,595 | 9,376 | 151 | 0 | 0 | 0 |
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| | | | | | | |
| TOTAL | 2,114,805 | 209,608 | 3,373 | 0 | 0 | 0 |

County Treas Motor Vehicle Estimate 209,608
County Treas Recreational Vehicle Estimate 3,373
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09911
Recreational Vehicle Factor 0.00159
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

City of Baldwin City, Kansas 2025

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General Fund (01) | General Reserve (31) | - | - | - | |
| General Fund (01) | General B&I (09) | 38,589 | - | 23,000 | |
| Cemetery Fund (03) | General Fund (01) | 4,322 | 4,322 | 4,625 | |
| Electric Utility Fund (11 | General Fund (01) | 441,568 | 495,386 | 558,625 | |
| Electric Utility Fund (11 | Electric B&I (51) | - | - | - | |
| Water Utility Fund (12) | General Fund (01) | 155,542 | 199,642 | 207,031 | |
| Water Utility Fund (12) | Water B&I (15) | - | - | - | |
| Wastewater Utility Fund | General Fund (01) | 117,478 | 159,331 | 167,298 | |
| Sales Tax CIP (45) | General B&I (09) | 319,500 | 440,551 | 334,131 | |
| Wastewater Utility Fund | WWTR B&I (20) | - | - | - | |
| Refuse Fund (24) | General Fund (01) | 27,913 | 16,980 | 17,829 | |
| Quality of Life Sales Ta | General B&I (09) | 85,000 | 49,928 | 225,938 | |
| Special Highway (28) | General B&I (09) | 65,000 | 65,000 | 65,000 | |
| Electric Utility Fund (11 | Electric CIP (40) | - | 200,000 | - | |
| Water Reserve Fund (33 | Water Fund (12) | - | - | | |
| Wastewater CIP (42) | Wastewater Fund (18) | - | - | | |
| Special Parks (26) | Rail/Trail (73) | - | - | | |
| Wastewater (18) | Wastewater Reserve (30 | - | - | | |
| | **Totals** | 1,254,912 | 1,631,140 | 1,603,477 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 1,254,912 | 1,631,140 | 1,603,477 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Baldwin City, Kansas

2025

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Series 2012-A | 6/15/2012 | 2024 | .50 to 2.20 | 1,125,000 | 100,000 | 2/1 & 8/1 | 8/1 | 2,310 | 100,000 | 0 | 0 |
| Series 2013-A | 3/19/2013 | 2033 | 2.0 to 3.5 | 7,165,000 | 2,375,000 | 3/1 & 9/1 | 9/1 | 68,588 | 315,000 | 61,500 | 320,000 |
| Series 2014-A | 8/1/2014 | 11/1/2026 | 2.0 to 2.75 | 5,890,000 | 1,080,000 | 5/1 & 11/1 | 11/1 | 28,825 | 350,000 | 20,075 | 360,000 |
| Series 2015-A | 6/18/2015 | 9/1/2035 | 2.0 to 3.5 | 2,100,000 | 725,000 | 3/1 & 9/1 | 9/1 | 21,675 | 105,000 | 19,050 | 105,000 |
| Series 2015-B | 12/10/2015 | 9/1/2035 | 2.25 to 3.50 | 3,155,000 | 2,085,000 | 3/1 & 9/1 | 9/1 | 61,175 | 150,000 | 57,800 | 155,000 |
| Series 2018-A | 12/4/2018 | 9/1/2038 | 3.00 to 4.00 | 3,915,000 | 2,885,000 | 3/1 & 9/1 | 9/1 | 100,963 | 225,000 | 91,963 | 230,000 |
| Series 2021 - A | 2/25/2021 | 9/1/2040 | 1.3 to 2.00 | 3,075,000 | 2,975,000 | 3/1 & 9/1 | 9/1 | 40,383 | 50,000 | 39,383 | 50,000 |
| Series 2023 - A | 6/1/2023 | 9/1/2042 | 3.25 to 5 | 4,020,000 | 4,020,000 | 3/1 & 9/1 | 9/1 | 205,602 | 0 | 164,481 | 0 |
| Series 2024 - a | 2/28/2024 | 9/1/2043 | 4.00 to 5.00 | 2,370,000 | 2,370,000 | 3/1 & 9/1 | 9/1 | 53,909 | 0 | 106,050 | 80,000 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **18,615,000** | | | **583,428** | **1,295,000** | **560,301** | **1,300,000** |
| Revenue Bonds: | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| KDHE - 2017 Water Supply | | 7/30/1905 | 1.82 | 1,833,410 | 1,438,646 | 2/1 & 8/1 | 8/1 | 25,802 | 84,228 | 24,262 | 85,767 |
| | | | | | | | | | | | |
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| **Total Other** | | | | | **1,438,646** | | | **25,802** | **84,228** | **24,262** | **85,767** |
| **Total Indebtedness** | | | | | **20,053,646** | | | **609,230** | **1,379,228** | **584,563** | **1,385,767** |

City of Baldwin City, Kansas

2025

## 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 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| 2018 Street Sweeper Lease | 8/30/2017 | 120 | 1.89 | 75,000 | 39,254 | 7,560 | 8,302 |
| 2017 Crack Sealer | 8/30/2017 | 120 | 1.89 | 42,000 | 17,749 | 4,313 | 4,649 |
| 2018 Digger Truck | 8/30/2018 | 120 | 1.89 | 236,643 | 123,856 | 23,852 | 26,193 |
| 2019 Aerial Fire Engine Platform | 3/1/2019 | 180 | 2.75 | 883,408 | 681,780 | 53,919 | 72,668 |
| 2019 F-550 Truck | 3/1/2019 | 120 | 3.98 | 58,000 | 37,473 | 5,652 | 7,144 |
| 2021 Generator | 1/15/2021 | 60 | 3.75 | 120,032 | 62,224 | 30,540 | 32,873 |
| 2022 Police interceptor & explor | 2/1/2022 | 60 | 2.50 | 142,608 | 101,879 | 28,210 | 30,582 |
| 2022 Pumper | 2/16/2022 | 120 | 2.95 | 600,854 | 522,182 | 54,904 | 69,907 |
| Diesel Generator | 12/23/2024 | 120 | 4.90 | 1,850,000 | 1,850,000 | 294,171 | 313,265 |
| | | | | | | | |
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| | | | | **Totals** | **3,436,398** | **503,122** | **565,582** |

***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: 2025**

Library found in: City of Baldwin City, Kansas
Douglas

As provided in KSA 79-2553 *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 2024 | Proposed Year 2025 |
|---|---|---|
| Ad Valorem | $202,049 | $228,085 |
| Delinquent Tax | $2,665 | $2,798 |
| Motor Vehicle Tax | $22,000 | $20,026 |
| Recreational Vehicle Tax | $400 | $322 |
| 16/20M Vehicle Tax | $0 | $0 |
| TOTAL TAXES | $227,114 | $251,231 |
| Difference in Total Taxes: | $24,117 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $49,242,214 | $54,304,066 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 4.198 | 4.200 |
| Difference in Levy Rate: | 0.002 | |
| 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

City of Baldwin City, Kansas 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 395,945 | 454,287 | 839,823 |
| Receipts: | | | |
| Ad Valorem Tax | 1,340,938 | 1,491,730 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 16,996 | 22,292 | 22,000 |
| Motor Vehicle Tax | 151,098 | 150,608 | 147,852 |
| Recreational Vehicle Tax | 2,870 | 2,173 | 2,379 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| 0108 City Sales & Use Taxes | 343,823 | 335,000 | 347,261 |
| 0109 County Sales & Use Taxes | 737,294 | 757,000 | 767,081 |
| 0112 Natural Gas Franchise Fee | 62,583 | 45,000 | 63,000 |
| 0113 Telephone Franchise Fee | 5,996 | 4,000 | 4,000 |
| 0114 Cable Tv Franchise Fee | 3,292 | 11,000 | 11,000 |
| 0115 Electric Franchise Fee | 410 | 0 | 0 |
| 0121 Leased City Property | 32,900 | 0 | 20,400 |
| 0123 Lake Lease Ks Wildlife/pa | 1,030 | 1,000 | 1,000 |
| 0140 Investment Interest | 238,243 | 230,000 | 50,000 |
| 0151 Interest Earned | 0 | 0 | 0 |
| 0131 Cmb/liquor License Fees | 2,150 | 2,000 | 2,000 |
| 0132 Miscellaneous Permit Fees | 3,664 | 2,000 | 2,000 |
| 0133 Building Permit Fees | 82,329 | 50,000 | 50,000 |
| 0137 Dog Tag Fees | 230 | 500 | 500 |
| 0165 Municipal Court Fines | 19,370 | 25,000 | 20,000 |
| 0166 Animal Control Ord Fines | 30 | 0 | 0 |
| 0175 Vin Verification Fees | 7,630 | 19,000 | 19,000 |
| 0176 Police Dept License Fees | 2,750 | 0 | 2,750 |
| 0186 Ems Reimbursed Expense | 8,570 | 0 | 8,570 |
| 0188 Sro Reimbursed Expense | 25,528 | 0 | 25,528 |
| 0189 Reimbursed Expense | 6,668 | 0 | 6,668 |
| 0125 Ks Local Alc/liquor Fund | 17,793 | 6,000 | 17,961 |
| 0164 Douglas Cty Crime Stopper | 60 | 30 | 30 |
| 0190 Sale Of City Property | 36,896 | 0 | 0 |
| 0195 Parks/donation/brick Sale | 0 | 121 | 121 |
| 0198 Donations | 300 | 0 | 0 |
| 0199 Other Revenues | 46,554 | 100,000 | 66,519 |
| 99 Transfer In | 786,824 | 943,801 | 113,252 |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,984,818** | **4,198,254** | **1,770,872** |
| **Resources Available:** | **4,380,763** | **4,652,542** | **2,610,695** |



City of Baldwin City, Kansas

**FUND PAGE - GENERAL**

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|---|---|---|

| General | Actual for 2023 | Estimate for 2024 | Year for 2025 |
|---|---|---|---|
| **Resources Available:** | 4,380,763 | 4,652,542 | 2,610,695 |
| Expenditures: | | | |
| 01 Admin | 469,554 | 383,328 | 504,904 |
| 02 Public Works | 510,997 | 621,014 | 673,553 |
| 03 Parks | 252,108 | 227,020 | 241,888 |
| 04 Fire | 263,806 | 212,048 | 216,514 |
| 05 Police Dept. | 1,754,810 | 1,663,360 | 1,854,822 |
| 06 Pool | 112,315 | 190,000 | 168,182 |
| 07 Court | 69,984 | 79,611 | 76,492 |
| 09 Eco Devo | 230,828 | 132,974 | 136,000 |
| 10 It | 65,952 | 99,314 | 131,499 |
| 35 Planning | 196,122 | 204,050 | 206,225 |
| 0 | 0 | 0 | 0 |
| 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) | 3,926,476 | 3,812,718 | 4,210,080 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,926,476** | **3,812,718** | **4,210,080** |
| Unencumbered Cash Balance Dec 31 | 454,287 | 839,823 | xxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 3,655,444 | 4,618,451 | 4,210,080 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 4,210,080 |
| | | Tax Required | 1,599,385 |
| | Delinquent Comp Rate: | 5.0% | 79,969 |
| | | Amount of 2024 Ad Valorem Tax | 1,679,354 |

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

City of Baldwin City, Kansas 2025

| Adopted Budget<br>**General Fund - Detail Page 1** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| 01 Admin | | | |
| 01 Personnel Services | 90,679 | 91,089 | 99,664 |
| 02 Contractual Services | 267,570 | 267,168 | 357,168 |
| 03 Commodities | 9,565 | 22,071 | 22,072 |
| 04 Capital Outlay | 5,172 | 3,000 | 3,000 |
| 99 Transfer Out | 96,568 | 0 | 23,000 |
| | | | |
| | | | |
| Total | **469,554** | **383,328** | **504,904** |
| 02 Public Works | | | |
| 01 Personnel Services | 346,343 | 338,464 | 357,603 |
| 02 Contractual Services | 78,837 | 100,300 | 99,700 |
| 03 Commodities | 53,549 | 166,250 | 183,750 |
| 04 Capital Outlay | 32,268 | 16,000 | 32,500 |
| | | | |
| Total | **510,997** | **621,014** | **673,553** |
| 03 Parks | | | |
| 01 Personnel Services | 198,494 | 153,520 | 166,388 |
| 02 Contractual Services | 36,945 | 42,000 | 42,000 |
| 03 Commodities | 16,669 | 21,500 | 23,500 |
| 04 Capital Outlay | 0 | 10,000 | 10,000 |
| | | | |
| Total | **252,108** | **227,020** | **241,888** |
| 04 Fire | | | |
| 01 Personnel Services | 149,539 | 136,586 | 132,254 |
| 02 Contractual Services | 79,282 | 63,479 | 62,775 |
| 03 Commodities | 13,980 | 11,483 | 11,484 |
| 04 Capital Outlay | 21,005 | 500 | 10,000 |
| Total | **263,806** | **212,048** | **216,514** |
| 05 Police Dept. | | | |
| 01 Personnel Services | 1,512,746 | 1,385,289 | 1,539,744 |
| 02 Contractual Services | 157,697 | 210,646 | 245,753 |
| 03 Commodities | 52,702 | 66,925 | 63,125 |
| 04 Capital Outlay | 31,665 | 500 | 6,200 |
| 99 Transfer Out | 0 | 0 | 0 |
| Total | **1,754,810** | **1,663,360** | **1,854,822** |
| 06 Pool | | | |
| 01 Personnel Services | 0 | 0 | 2,182 |
| 02 Contractual Services | 91,278 | 143,000 | 120,000 |
| 03 Commodities | 21,037 | 34,500 | 33,500 |
| 04 Capital Outlay | 0 | 12,500 | 12,500 |
| 99 Transfer Out | 0 | 0 | 0 |
| Total | **112,315** | **190,000** | **168,182** |
| 07 Court | | | |
| 01 Personnel Services | 46,085 | 47,240 | 50,759 |
| 02 Contractual Services | 20,032 | 30,455 | 25,071 |
| 03 Commodities | 766 | 1,916 | 662 |
| 04 Capital Outlay | 3,101 | 0 | 0 |
| | | | |
| Total | **69,984** | **79,611** | **76,492** |
| 09 Eco Devo | | | |
| 01 Personnel Services | 0 | 74 | 0 |
| 02 Contractual Services | 36,000 | 32,900 | 36,000 |
| 04 Capital Outlay | 194,828 | 100,000 | 100,000 |
| | | | |
| | | | |
| Total | **230,828** | **132,974** | **136,000** |
| | | | |
| Page 1 - Total | **3,664,402** | **3,509,355** | **3,872,355** |

City of Baldwin City, Kansas 2025

| Adopted Budget **General Fund - Detail Page 2** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| 10 It | | | |
| 01 Personnel Services | 0 | 0 | 32,800 |
| 02 Contractual Services | 968 | 1,699 | 1,700 |
| 03 Commodities | 0 | 250 | 0 |
| 04 Capital Outlay | 64,984 | 97,365 | 97,000 |
| | | | |
| Total | **65,952** | **99,314** | **131,499** |
| 35 Planning | | | |
| 01 Personnel Services | 173,110 | 179,361 | 186,611 |
| 02 Contractual Services | 20,736 | 21,394 | 17,904 |
| 03 Commodities | 2,186 | 2,795 | 1,710 |
| 04 Capital Outlay | 91 | 500 | 0 |
| | | | |
| Total | **196,122** | **204,050** | **206,225** |
| | | | |
| 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** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Page 2 -Total | 262,074 | 303,364 | 337,724 |
| Page 1 -Total | **3,664,402** | **3,509,355** | **3,872,355** |
| Grand Total | **3,926,476** | **3,812,718** | **4,210,080** |

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

City of Baldwin City, Kansas 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 98,220 |
| Receipts: | | | |
| Ad Valorem Tax | 284,947 | 326,431 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,559 | 4,246 | 4,246 |
| Motor Vehicle Tax | 31,998 | 37,000 | 32,354 |
| Recreational Vehicle Tax | 608 | 600 | 521 |
| 16/20M Vehicle Tax | | 20 | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| 99 Transfer In | 508,089 | 644,451 | 648,069 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **829,200** | **1,012,748** | **685,190** |
| **Resources Available:** | **829,200** | **1,012,748** | **783,410** |
| Expenditures: | | | |
| 6110 Bond Principal | 481,563 | 493,063 | 691,028 |
| 6120 Bond Interest | 153,155 | 235,358 | 233,368 |
| 6130 Bond Fees | 1,700 | 0 | 0 |
| 6160 Capital Lease Principal | 142,162 | 148,907 | 171,955 |
| 6170 Capital Lease Interest | 50,620 | 37,200 | 37,902 |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% Total Exp | | | |
| **Total Expenditures** | **829,200** | **914,528** | **1,134,253** |
| Unencumbered Cash Balance Dec 31 | 0 | 98,220 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 820,825 | 969,970 | 1,134,253 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 1,134,253 |
| | | Tax Required | 350,843 |
| | Delinquent Comp Rate: | 5.0% | 17,542 |
| | | Amount of 2024 Ad Valorem Tax | 368,385 |

| Adopted Budget **Library** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 1,841 | 6,059 |
| Receipts: | | | |
| Ad Valorem Tax | 176,327 | 202,049 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,153 | 2,665 | 2,798 |
| Motor Vehicle Tax | 19,254 | 22,000 | 20,026 |
| Recreational Vehicle Tax | 366 | 400 | 322 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **198,100** | **227,114** | **23,146** |
| **Resources Available:** | **198,100** | **228,955** | **29,205** |
| Expenditures: | | | |
| | | | |
| 01 Personnel Services | 143 | 1,049 | 0 |
| 02 Contractual Services | 195,904 | 221,399 | 245,950 |
| 03 Commodities | 212 | 448 | 480 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **196,260** | **222,896** | **246,430** |
| Unencumbered Cash Balance Dec 31 | 1,841 | 6,059 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 210,398 | 222,896 | 246,430 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 246,430 |
| | | Tax Required | 217,224 |
| | Delinquent Comp Rate: | 5.0% | 10,861 |
| | | Amount of 2024 Ad Valorem Tax | 228,085 |

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

City of Baldwin City, Kansas 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Cemetery** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 132,394 | 167,279 | 52,028 |
| Receipts: | | | |
| Ad Valorem Tax | 82,578 | 94,595 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,023 | 5,000 | 5,250 |
| Motor Vehicle Tax | 9,271 | 10,000 | 9,376 |
| Recreational Vehicle Tax | 176 | 200 | 151 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| 0190 Sale Of City Property | 8,900 | 16,000 | 16,800 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **101,947** | **125,795** | **31,577** |
| **Resources Available:** | **234,341** | **293,074** | **83,605** |
| Expenditures: | | | |
| 01 Personnel Services | 37,674 | 38,074 | 43,366 |
| 02 Contractual Services | 13,275 | 32,650 | 94,297 |
| 03 Commodities | 7,096 | 13,000 | 13,910 |
| 04 Capital Outlay | 4,695 | 153,000 | 3,210 |
| 99 Transfer Out | 4,322 | 4,322 | 4,625 |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **67,063** | **241,046** | **159,407** |
| Unencumbered Cash Balance Dec 31 | 167,279 | 52,028 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 122,517 | 241,046 | 159,407 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 159,407 |
| | | Tax Required | 75,802 |
| | Delinquent Comp Rate: | 5.0% | 3,790 |
| | | Amount of 2024 Ad Valorem Tax | 79,592 |

| Adopted Budget **0** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| 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 Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 5.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

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

City of Baldwin City, Kansas 2025

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

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,825 | 163,605 | 65,855 |
| Receipts: | | | |
| State of Kansas Gas Tax | 132,361 | 130,680 | 137,214 |
| County Transfers Gas | 11,104 | 10,570 | 10,753 |
| 0108 City Sales & Use Taxes | 98,845 | 164,000 | 168,108 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **242,310** | **305,250** | **316,075** |
| **Resources Available:** | **246,135** | **468,855** | **381,930** |
| Expenditures: | | | |
| 02 Contractual Services | 17,530 | 74,000 | 77,700 |
| 03 Commodities | 0 | 264,000 | 193,108 |
| 99 Transfer Out | 65,000 | 65,000 | 65,000 |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **82,530** | **403,000** | **335,808** |
| Unencumbered Cash Balance Dec 31 | 163,605 | 65,855 | 46,122 |
| 2023/2024/2025 Budget Authority Amount | 139,000 | 403,000 | 335,808 |

0

Adopted Budget

| **Special Parks (26)** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 90,175 | 113,543 | 128,543 |
| Receipts: | | | |
| 0121 Leased City Property | 4,000 | 4,000 | 4,200 |
| 0125 Ks Local Alcohol/liq Fund | 17,793 | 18,000 | 17,961 |
| 0134 Park Improvement Fees | 1,575 | 3,000 | 3,150 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **23,368** | **25,000** | **25,311** |
| **Resources Available:** | **113,543** | **138,543** | **153,853** |
| Expenditures: | | | |
| 2520 Building Repairs | 0 | 10,000 | 153,853 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **10,000** | **153,853** |
| Unencumbered Cash Balance Dec 31 | 113,543 | 128,543 | 0 |
| 2023/2024/2025 Budget Authority Amount | 22,134 | 105,558 | 153,853 |

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

City of Baldwin City, Kansas 2025

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

| Adopted Budget<br>**Quality of Life Sales Tax (27)** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 29,534 | 116,445 | 208,728 |
| Receipts: | | | |
| 01 Tax Revenue | 171,911 | 231,183 | 242,743 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **171,911** | **231,183** | **242,743** |
| **Resources Available:** | **201,445** | **347,628** | **451,471** |
| Expenditures: | | | |
| 04 Capital Outlay | 0 | 0 | 16,805 |
| 99 Transfer Out | 85,000 | 138,900 | 225,938 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **85,000** | **138,900** | **242,743** |
| Unencumbered Cash Balance Dec 31 | 116,445 | 208,728 | 208,728 |
| 2023/2024/2025 Budget Authority Amoun | 85,000 | 138,900 | 242,743 |

**See Tab A**

| Adopted Budget<br>**Cemetery Reserve (34)** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 132,394 | 132,394 | 57,394 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **132,394** | **132,394** | **57,394** |
| Expenditures: | | | |
| 04 Capital Outlay | | 75,000 | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **75,000** | **0** |
| Unencumbered Cash Balance Dec 31 | 132,394 | 57,394 | 57,394 |
| 2023/2024/2025 Budget Authority Amoun | | 75,000 | 0 |

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

City of Baldwin City, Kansas 2025

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

| Adopted Budget<br>**Sales Tax CIP (45)** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 328,230 | 212,685 | 140,980 |
| Receipts: | | | |
| 01 Tax Revenue | 343,823 | 398,846 | 410,812 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **343,823** | **398,846** | **410,812** |
| **Resources Available:** | **672,053** | **611,531** | **551,792** |
| Expenditures: | | | |
| 04 Capital Outlay | 139,868 | 30,000 | 217,660 |
| 99 Transfer Out | 319,500 | 440,551 | 334,131 |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **459,368** | **470,551** | **551,791** |
| Unencumbered Cash Balance Dec 31 | 212,685 | 140,980 | 0 |
| 2023/2024/2025 Budget Authority Amount | | 670,551 | 551,791 |

Adopted Budget

| **Swimming Pool Sales Tax (70)** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 49,899 | 49,899 | 49,899 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **49,899** | **49,899** | **49,899** |
| Expenditures: | | | |
| 02 Contractual Services | 0 | 0 | 49,899 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **49,899** |
| Unencumbered Cash Balance Dec 31 | 49,899 | 49,899 | 0 |
| 2023/2024/2025 Budget Authority Amount | 5,140,801 | 10,000 | 49,899 |

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

City of Baldwin City, Kansas 2025

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

| Adopted Budget<br>**Refuse Utility (24)** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 28,532 | 16,438 | 93,585 |
| Receipts: | | | |
| 04 Charges for Service | 319,094 | 465,413 | 504,368 |
| 97 Other Revenues | 1,091 | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **320,185** | **465,413** | **504,368** |
| **Resources Available:** | **348,717** | **481,850** | **597,954** |
| Expenditures: | | | |
| 01 Personnel Services | 13,835 | 13,598 | 19,199 |
| 02 Contractual Services | 242,266 | 329,996 | 505,076 |
| 03 Commodities | 0 | 500 | 525 |
| 04 Capital Outlay | 8,265 | 2,191 | 2,300 |
| 99 Transfer Out | 67,913 | 41,980 | 17,829 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **332,279** | **388,265** | **544,929** |
| Unencumbered Cash Balance Dec 31 | 16,438 | 93,585 | 53,024 |
| 2023/2024/2025 Budget Authority Amount | 2,063,317 | 388,266 | 544,929 |

Adopted Budget

| **NRP Fund (06)** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| 97 Other Revenues | 282,184 | 500,000 | 535,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **282,184** | **500,000** | **535,000** |
| **Resources Available:** | **282,184** | **500,000** | **535,000** |
| Expenditures: | | | |
| | | | |
| 02 Contractual Services | 282,184 | 500,000 | 535,000 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **282,184** | **500,000** | **535,000** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount | 1,400,483 | 500,000 | 535,000 |

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

City of Baldwin City, Kansas 2025

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

| Adopted Budget<br>**Electric Utility (11)** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 895,355 | 2,751,085 | 1,779,849 |
| Receipts: | | | |
| 01 Tax Revenue | -2,908 | -3,000 | (1,841) |
| 03 Use of Money and Property | 0 | 7,000 | 7,490 |
| 04 Charges for Service | 4,828,634 | 5,123,679 | 5,778,084 |
| 21 Debt Proceeds | 1,850,000 | 0 | 0 |
| 97 Other Revenues | 87,234 | 11,800 | 12,626 |
| 99 Transfer In | 569,734 | 0 | 0 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **7,332,694** | **5,139,479** | **5,796,359** |
| **Resources Available:** | **8,228,049** | **7,890,564** | **7,576,208** |
| Expenditures: | | | |
| 01 Personnel Services | 1,010,078 | 1,076,651 | 1,194,236 |
| 02 Contractual Services | 2,552,246 | 3,064,640 | 3,034,361 |
| 03 Commodities | 99,285 | 195,840 | 214,357 |
| 04 Capital Outlay | 630,665 | 417,853 | 447,697 |
| 05 Debt | 743,122 | 997,837 | 954,716 |
| 99 Transfer Out | 441,568 | 357,894 | 558,625 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **5,476,964** | **6,110,714** | **6,403,993** |
| Unencumbered Cash Balance Dec 31 | 2,751,085 | 1,779,849 | 1,172,215 |
| 2023/2024/2025 Budget Authority Amount | 0 | 6,110,718 | 6,403,993 |

**See Tab A**

**CPA Summary**

City of Baldwin City, Kansas 2025

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

| Adopted Budget<br>**Water Utility (12)** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 25,761 | -61,270 | 320 |
| Receipts: | | | |
| 01 Tax Revenue | (211) | 5,000 | 0 |
| 03 Use of Money and Property | 0 | 7,000 | 7,350 |
| 04 Charges for Service | 2,097,455 | 2,328,918 | 2,387,307 |
| 97 Other Revenues | 4,300 | 18,000 | 5,250 |
| 99 Transfer In | 0 | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **2,101,544** | **2,358,918** | **2,399,907** |
| **Resources Available:** | **2,127,305** | **2,297,648** | **2,400,227** |
| Expenditures: | | | |
| 01 Personnel Services | 502,649 | 510,631 | 557,859 |
| 02 Contractual Services | 1,083,625 | 985,713 | 1,036,944 |
| 03 Commodities | 26,619 | 55,500 | 77,375 |
| 04 Capital Outlay | 233,866 | 261,500 | 256,960 |
| 05 Debt | 186,273 | 288,029 | 180,029 |
| 99 Transfer Out | 155,542 | 195,956 | 200,754 |
| | | | |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **2,188,575** | **2,297,329** | **2,309,921** |
| Unencumbered Cash Balance Dec 31 | -61,270 | 320 | 90,305 |
| 2023/2024/2025 Budget Authority Amount | 0 | 2,297,329 | 2,309,921 |

**See Tab A**

**CPA Summary** **See Tab B**

City of Baldwin City, Kansas 2025

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

| Adopted Budget<br>**Waste Water Utility (18)** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 70,312 | 197,381 | 200,569 |
| Receipts: | | | |
| 01 Tax Revenue | 1 | 16,000 | 0 |
| 03 Use of Money and Property | 0 | 55,000 | 55,000 |
| 04 Charges for Service | 1,216,599 | 1,301,260 | 1,334,099 |
| 97 Other Revenues | 0 | 0 | 0 |
| 99 Transfer In | 157,405 | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,374,004** | **1,372,260** | **1,389,099** |
| **Resources Available:** | **1,444,316** | **1,569,641** | **1,589,668** |
| Expenditures: | | | |
| 01 Personnel Services | 407,929 | 443,947 | 557,732 |
| 02 Contractual Services | 268,773 | 264,000 | 277,200 |
| 03 Commodities | 50,475 | 85,500 | 72,300 |
| 04 Capital Outlay | 82,657 | 97,500 | 48,625 |
| 05 Debt | 319,624 | 318,794 | 323,231 |
| 99 Transfer Out | 117,478 | 159,331 | 167,298 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,246,936** | **1,369,072** | **1,446,386** |
| Unencumbered Cash Balance Dec 31 | 197,381 | 200,569 | 143,282 |
| 2023/2024/2025 Budget Authority Amount | 0 | 1,421,609 | 1,446,386 |

**See Tab A**

**CPA Summary**

City of Baldwin City, Kansas

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Fund CIP (29)** | | **Electric Fund CIP (40)** | | **Water Fund CIP (41)** | | **/aste Water Fund CIP (4** | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 1,437,481 | Cash Balance Jan 1 | 808,950 | Cash Balance Jan 1 | -18,345 | Cash Balance Jan 1 | 132,002 | Cash Balance Jan 1 | | 2,360,088 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| 0116 Special Assessme | 7,371 | 0181 Bond Proceeds | 4,134,621 | 0610 Water Connection | 5,150 | 0140 Investment Interes | 19,883 | | | |
| 0191 Transfer Gf | 57,979 | | | | | 0610 Sewer Connection | 7,720 | | | |
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| Total Receipts | 65,350 | Total Receipts | 4,134,621 | Total Receipts | 5,150 | Total Receipts | 27,603 | Total Receipts | 0 | 4,232,724 |
| Resources Available: | 1,502,831 | Resources Available: | 4,943,571 | Resources Available: | -13,195 | Resources Available: | 159,605 | Resources Available: | 0 | 6,592,812 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| 2430 Engineering Svcs- | 79,011 | 2204 Construction Serv | 23,501 | | | 8118 Transfer To Wwtr Fund | | | | |
| 2850 Othr Profsvc-mpl | 2,500 | 2854 Cost Of Issuance: | 71,634 | | | | | | | |
| 6220 Temp Note Intere | 44,517 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 126,027 | Total Expenditures | 95,135 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 221,162 |
| Cash Balance Dec 31 | 1,376,804 | Cash Balance Dec 31 | 4,848,436 | Cash Balance Dec 31 | -13,195 | Cash Balance Dec 31 | 159,605 | Cash Balance Dec 31 | 0 | **6,371,650** ** |
| | | | | | See Tab B | | | | | **6,371,650** ** |

**Note: These two block figures should agree.

**CPA Summary**

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

2025

The governing body of

**City of Baldwin City, Kansas**

will meet on August 20, 2024 at 7:00 PM at Baldwin Public Library, 800 7th St., Bladwin KS 66006 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 3,926,476 | 31.925 | 3,812,718 | 31.925 | 4,210,080 | 1,679,354 | 30.925 |
| Debt Service | 829,200 | 6.784 | 914,528 | 6.748 | 1,134,253 | 368,385 | 6.784 |
| Library | 196,260 | 4.198 | 222,896 | 4.198 | 246,430 | 228,085 | 4.200 |
| Cemetery | 67,063 | 1.966 | 241,046 | 1.966 | 159,407 | 79,592 | 1.466 |
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| | | | | | | | |
| Special Highway | 82,530 | | 403,000 | | 335,808 | | |
| Special Parks (26) | | | 10,000 | | 153,853 | | |
| Quality of Life Sales Tax (2 | 85,000 | | 138,900 | | 242,743 | | |
| Cemetery Reserve (34) | | | 75,000 | | | | |
| Sales Tax CIP (45) | 459,368 | | 470,551 | | 551,791 | | |
| Swimming Pool Sales Tax ( | | | | | 49,899 | | |
| Refuse Utility (24) | 332,279 | | 388,265 | | 544,929 | | |
| NRP Fund (06) | 282,184 | | 500,000 | | 535,000 | | |
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| Electric Utility (11) | 5,476,964 | | 6,110,714 | | 6,403,993 | | |
| Water Utility (12) | 2,188,575 | | 2,297,329 | | 2,309,921 | | |
| Waste Water Utility (18) | 1,246,936 | | 1,369,072 | | 1,446,386 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 221,162 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 15,393,996 | 44.873 | 16,954,020 | 44.837 | 18,324,493 | 2,355,416 | 43.375 |
| | | | | | | *Revenue Neutral Rate*** | *38.556* |
| Less: Transfers | 1,254,912 | | 1,631,140 | | 1,603,477 | | |
| Net Expenditure | 14,139,084 | | 15,322,880 | | 16,721,016 | | |
| Total Tax Levied | 2,114,805 | | 2,114,805 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 44,969,176 | | 49,242,214 | | 54,304,066 | | |
| Outstanding Indebtedness, January 1, | 2022 | | 2023 | | 2024 | | |
| G.O. Bonds | 16,930,000 | | 13,580,000 | | 18,615,000 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 1,521,362 | | 1,438,646 | | |
| Lease Purchase Principal | 1,000,597 | | 1,762,128 | | 3,436,398 | | |
| Total | 17,930,597 | | 16,863,489 | | 23,490,044 | | |

*Tax rates are expressed in mills

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

Gelnn Rodden

City Official Title: City Treasurer

Resolution No. 2024-12

**A RESOLUTION AMENDING THE 2024 CITY OF BALDWIN CITY, KANSAS OPERATING BUDGET AS AUTHORIZED BY KANSAS STATE LAW;**

**WHEREAS**, in order to amend its 2024 annual operating budget, the City of Baldwin City, Kansas must first hold a public hearing; and

**WHEREAS**, the Governing Body held a hearing on August 20th allowing all interested taxpayers desiring to be heard an opportunity to give oral and written testimony; and

**WHEREAS,** the City Administrator has the full authority to implement the spending of the budget presented; and

**WHEREAS**, the Governing Body of the City of Baldwin City, Kansas, having heard testimony, wishes to adopt the amended 2024 operating budget, attached as **Exhibit A**.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF BALDWIN CITY, KANSAS**

The Governing Body approves and hereby adopts the amended 2024 operating budget, attached as Exhibit A.

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 20th day of August, 2024 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

CITY OF BALDWIN CITY
AD ASTRA
PER ASPERA
DOUGLAS CO. KANSAS

Resolution No. 2024-13

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

**WHEREAS**, the Revenue Neutral Rate for the City of Baldwin City, Kansas was calculated as 38.556 mills by the Douglas County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on August 20th allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Baldwin City, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate but lower than the 2024 levy.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF BALDWIN CITY, KANSAS**

The City of Baldwin City, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 38.556 mills budget lower than the 2024 levy.

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 20th day of August, 2024 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

CITY OF BALDWIN CITY
AD ASTRA
PER ASPERA
DOUGLAS CO. KANSAS

# ROLL CALL VOTE

A roll call vote of the City of Baldwin City to

Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on

August 20th 2024

Resolution No. 2024-13

| GOVERNING BODY MEMBER | YES | NO | NO VOTE |
|---|---|---|---|
| Julie Constantinescu | X | | |
| Scott Lauridsen | X | | |
| Cory Venable | X | | |
| Susan Pitts | | | X Had to leave meeting early |
| Jerry Smith | X | | |
| | | | |
| TOTAL | 4 | | 1 |

Certified:

Amara M. Packard, City Clerk

CITY OF BALDWIN CITY
AD ASTRA
PER ASPERA
DOUGLAS CO. KANSAS

# Affidavit in Proof of Publication

STATE OF KANSAS
Douglas County

Jenni Fish of the *The Maple WEEKLY*, being first duly sworn, deposes and says:

That this weekly newspaper printed in the State of Kansas, and publishing in and of general circulation in Douglas County, Kansas, with a general paid circulation on a weekly basis in Douglas county, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of *The Maple WEEKLY*.

Said newspaper is published one day per week, 52 weeks per year; has been published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice and been admitted at the post office of Baldwin City in said County as second-class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on August 23, 2023 with publications being made on the following dates:

Signed: Jenni Fish

Subscribed and sworn to before me this 28th day of August, 2023

Notary Public: Kenneth Douthat

My appointment expires: July 20, 2026

KENNETH DOUTHAT
Notary Public-State of Kansas
My Appt. Expires 7-20-26

| | |
|---|---|
| Notary and Affidavit | $0.00 |
| Additional Copies | $0.00 |
| Publication Charges | $0.00 |
| TOTAL | $0.00 |

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

The governing body of

City of Baldwin

will meet on September 5, 2023 at 7pm at Public Library, 800 7th Street, Baldwin KS for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Tax Rate* |
| 01 GENERAL FUND | 8,344,002 | 32.058 | 8,655,441 | 31.925 | 8,985,008 | 1,411,379 | 32.058 |
| 02 LIBRARY FUND | 170,806 | 4.085 | 191,536 | 4.138 | 222,896 | 197,831 | 4.400 |
| 03 CEMETERY FUND | 143,689 | 1.967 | 122,018 | 1.966 | 93,831 | 88,479 | 1.967 |
| 06 RHP FUND | 294,404 | | 500,000 | | 500,000 | | |
| 09 GENERAL BOND & INTE | 1,100,536 | 6.789 | 820,825 | 6.751 | 840,619 | 305,214 | 6.789 |
| 11 ELECTRIC FUND | 5,434,313 | | 5,146,801 | | 5,429,699 | | |
| 12 WATER FUND | 2,849,062 | | 2,550,391 | | 2,687,492 | | |
| 18 WASTE WATER FUND | 1,426,529 | | 1,542,031 | | 1,631,042 | | |
| 24 REFUSE & RECYCLING FU | 274,455 | | 282,622 | | 303,837 | | |
| 26 SPECIAL PARKS & RECR | 0 | | 22,131 | | 10,000 | | |
| 27 QUALITY OF LIFE SALES | 120,000 | | 85,000 | | 85,000 | | |
| 28 SPECIAL HIGHWAY FUN | 216,237 | | 139,000 | | 239,000 | | |
| 29 GENERAL CIP FUND | 697,523 | | 0 | | 0 | | |
| 30 ELECTRIC CIP FUND | 0 | | 200,000 | | 200,000 | | |
| 41 WATER CIP FUND | 130,960 | | 0 | | 0 | | |
| 42 WASTE WATER CIP FUN | 219,619 | | 0 | | 0 | | |
| 45 SALES TAX CIP FUND | 459,538 | | 361,847 | | 170,551 | | |
| 51 ELECTRIC FUND | 835,694 | | 645,893 | | 472,646 | | |
| 70 SWIMMING POOL SALES | 0 | | 10,000 | | 10,000 | | |
| 73 Midland Trail | 32,960 | | 0 | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 18,652,567 | 44.899 | 16,267,535 | 44.873 | 17,264,572 | 2,032,893 | 45.214 |
| | | | | | | *Revenue Neutral Rate** | *41.096* |
| Less: Transfers | 3,403,397 | | 2,822,776 | | 2,460,104 | | |
| Net Expenditure | 15,253,970 | | 13,445,109 | | 14,764,468 | | |
| Total Tax Levied | 1,731,421 | | 2,022,961 | | xxxxxxx | | |
| Assessed Valuation | 38,607,415 | | 41,942,277 | | 69,112,858 | | |

| Outstanding Indebtedness, January 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 16,930,690 | 15,190,000 | 13,590,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 1,020,597 | 1,918,921 | 2,485,296 |
| Total | 17,930,597 | 17,108,921 | 16,075,296 |

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by 2021 KSA 79-2988*

Glenn Rodden
City Official Title: City Administrator

WANT TO ADVERTISE?
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