CERTIFICATE

2023

To the Clerk of Sumner County, State of Kansas
We, the undersigned, officers of
City of Caldwell, KS
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 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	1,145,047	350,752	
Debt Service	10-113	8	65,480	32,845	
Library	12-1220	8	33,000	29,226	
Industrial Development	12-1617h	9	13,900	5,285	
		9			
Special Highway		10	84,000		
Cemetery Endowment		10	10,200		
Special Parks & Recreation		11	11,000		
Drug Enforcement		11	2,600		
Special Law Enforcement		12	900		
Storm Water Utility		12	27,000		
Transient Guest Tax		13	1,000		
Solid Waste		13	170,000		
Caldwell Land Bank		14	25,000		
		14			
Sewer Utility		15	215,185		
Water Utility		16	488,956		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Totals		xxxxxx	2,293,268	418,108	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 71.432

Assisted by:
Hollie Gulick, CPA
Cooper & Co, CPAs, P.A.
Address:
PO Box 728
Wellington, KS 67152
Email:
hgulick@kcoopercpa.com

Attest: [illegible] 2022

Mayor
Finance Commissioner
Streets & Utilities Commissioner

County Clerk

Governing Body

CPA Summary
See Summary of Significant Assumptions
No assurance is provided by accountant

2023

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Wellington, KS 67152
Email:
hgulick@kecooperepa.com

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary
See Summary of Significant Assumptions
No assurance is provided by accountant

City of Caldwell, KS

2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	358,362	44,447	742	408	629	172
Debt Service	25,334	3,142	52	29	45	12
Library	29,331	3,638	61	33	52	14
Industrial Development	5,138	637	11	6	9	2
TOTAL	418,165	51,864	866	476	735	200

County Treas Motor Vehicle Estimate	51,864				
County Treas Recreational Vehicle Estimate		866			
County Treas 16/20M Vehicle Estimate			476		
County Treas Commercial Vehicle Tax Estimate				735	
County Treas Watercraft Tax Estimate					200

Motor Vehicle Factor	0.12403				
Recreational Vehicle Factor		0.00207			
16/20M Vehicle Factor			0.00114		
Commercial Vehicle Factor				0.00176	
Watercraft Factor					0.00048

City of Caldwell, KS 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Multi-Year Cap Improv	52,000	27,000	35,000	12-1,118
General	Equipment Reserve	40,000	81,000	50,000	12-1,117
Sewer	Multi-Year Cap Improv	30,000	30,000	30,000	12-1,118
Sewer	Equipment Reserve	10,000	10,000	15,000	12-1,117
Sewer	General	20,000	20,000	5,000	12-825d
Cemetery Endowment	General	925	2,200	2,200	Interest only
Water	Multi-Year Cap Improv	50,000	25,000	35,000	12-1,118
Water	Equipment Reserve	5,000	5,000	10,000	12-1,117
Water	General	25,000	25,000	5,000	12-825d
Solid Waste	General	10,000	10,000	15,000	12-825d
Storm Water	Multi-Year Cap Improv	10,000	10,000	10,000	12-1,118
Hedrick Trust Fund	Bond & Interest Fund	35,000	5,000	5,000	Trust Doc.
Hedrick Trust Fund	Caldwell Land Bank	25,000	-	10,000	Trust Doc.
Special Pool Project	Hedrick Trust Fund	71,416			Trust Doc.
	Totals	384,341	250,200	227,200	
	Adjustments				
	Adjusted Totals	384,341	250,200	227,200	

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

TRANSFERS PLANNED

City of Caldwell, KS

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	1/20/2012	1/20/2042	3.75	190,000	153,029	1/20	1/20	5,739	4,922	5,554	5,106
Series 2019	10/1/2019	10/1/2039	Various	445,000	405,000	4/1, 10/1	10/1	10,240	20,000	9,820	20,000
Total G.O. Bonds					**558,029**			**15,979**	**24,922**	**15,374**	**25,106**
Revenue Bonds:											
Water System	4/8/2011	4/15/2051	3.25	775,000	662,484	4/15	4/15	21,531	13,379	21,096	13,814
Total Revenue Bonds					**662,484**			**21,531**	**13,379**	**21,096**	**13,814**
Other:											
State of KS Water Pollution											
Control Revolving Loan Fd.	7/3/2003	3/1/2025	2.69	687,000	147,481	3/1, 9/1	3/1, 9/1	3,695	40,740	2,592	41,843
State of KS Water Supply											
Loan Fund	1/4/2021	2/1/2043	1.33	1,537,250	132,680	2/1, 8/1	2/1, 8/1	0	0	10,223	33,673
Total Other					**280,161**			**3,695**	**40,740**	**12,815**	**75,516**
Total Indebtedness					**1,500,674**			**41,205**	**79,041**	**49,285**	**114,436**

State of Kansas
City

City of Caldwell, KS

2023

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2022	Payments Due 2022	Payments Due 2023
Skid Steer (PW/W/SW)	2/2/2018	60	3.50	39.082	18.107	6.000	13.180
2018 Ford F-150 (PD)	4/18/2018	60	4.15	27.622	11.792	6.231	6.231
2016 Ford F-250 (PW/W/SW)	5/2/2018	60	3.75	24.500	10.359	5.465	5.465
2018 Bobcat Excavator (PW/W	12/31/2018	48	3.83	42.500	17.684	7.000	11.691
2019 Tahoe (PD)	4/3/2019	60	3.75	38.815	24.146	8.672	8.672
2015 F250 (PW/SW)	2/20/2019	36	5.20	17.300	6.014	6.386	0
07 Int'l Med Tec Ambulance	8/19/2020	36	3.75	13.650	9.272	4.895	4.895
Leeboy Road Grader (PW)	4/1/2021	84	2.99	51.600	51.600	8.293	8.293
				Totals	**148,974**	**52,942**	**58,427**

***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: 2023

Library found in: City of Caldwell, KS
Sumner County

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 2022	Proposed Year 2023
Ad Valorem	$29,331	$29,226
Delinquent Tax	$375	$400
Motor Vehicle Tax	$3,498	$3,638
Recreational Vehicle Tax	$39	$61
16/20M Vehicle Tax	$69	$33
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$33,312	$33,358
Difference in Total Taxes:	$46	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,693,063	$5,854,098
Did Assessed Valuation Decrease?	No	
Levy Rate	5.152	4.992
Difference in Levy Rate:	(0.160)	
Qualify for grant: Not 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 from the State Library.

City of Caldwell, KS 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	196,600	229,997	218,705
Receipts:			
Ad Valorem Tax	337,487	358,362	xxxxxxxxxxxxxxx
Delinquent Tax	15,243	15,000	15,000
Motor Vehicle Tax	46,024	42,666	44,447
Recreational Vehicle Tax	660	470	742
16/20M Vehicle Tax	657	844	408
Commercial Vehicle Tax	623	481	629
Watercraft Tax		163	172
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local use tax	66,363	50,000	50,000
Local sales tax	123,233	110,000	120,000
Franchise fees	86,653	105,000	90,000
Payment in lieu of taxes	22,500	22,500	22,500
Dog license	588	1,000	500
Alcohol licenses	1,625	1,500	1,500
Liquor tax	1,888	1,545	1,944
Building zoning permit	630	500	500
Other licenses	335	1,500	1,000
Interest on Investments	1,894	3,750	2,000
Transfer from Cem Endow	925	2,200	2,200
Monument Placement Fees	720	700	700
Building rent	4,500	7,000	5,000
Airport lease	455	4,500	500
Grants	20,844	10,000	10,000
State payments		0	0
County-road maintenance	6,000	6,000	6,000
Swimming Pool Receipts	9,415	9,500	9,500
Concessions - pool	3,998	7,000	4,000
Cemetery lots	3,150	2,500	2,500
Grave open & close	7,950	10,000	8,000
Fines & fees	738	3,000	1,500
Accident & Fire Reports	15	100	100
Dog impound fee	0	500	250
Fire Contracts & Runs	30,480	30,480	30,480
Special Assessments	1,576	1,500	1,500
Charges for service	11,038	11,000	11,000
VIN Inspection Fees	280	500	500
Copies & faxes	95	250	100
Reimbursements	48,056	30,000	30,000
Excise Tax Refund	1,260	2,500	2,000
Donations	670	3,000	3,000
Transfer from Water Fd	25,000	25,000	5,000
Transfer from Solid Waste	10,000	10,000	15,000
Transfer from Sewer	20,000	20,000	5,000
Reimb Emp Ben -Sewer	15,000	15,000	15,000
Reimb Emp Ben - Water	70,000	70,000	70,000
Neighborhood Revitalization Rebate	-2,168	-2,400	-2,400
Miscellaneous	74	500	500
Does miscellaneous exceed 10% Total Re			
Total Receipts	**996,474**	**995,611**	**588,272**
Resources Available:	**1,193,074**	**1,225,608**	**886,977**

City of Caldwell, KS

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,193,074	1,225,608	806,977
Expenditures:			
Administration	144,089	121,200	130,300
Employee Benefits	195,963	228,500	231,500
Community Building	11,968	14,800	17,350
Special Liability Ins	0	1,000	1,000
Police	228,494	219,475	230,460
Fire	48,927	52,056	58,134
Swimming Pool	43,614	50,950	59,200
Public Works	175,516	200,922	243,603
Capital Outlay	22,506	10,000	88,500
Subtotal detail (Should agree with detail)	871,077	898,903	1,060,047
Operating transfer to:			
Equip reserv	40,000	81,000	50,000
Capital improv	52,000	27,000	35,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**963,077**	**1,006,903**	**1,145,047**
Unencumbered Cash Balance Dec 31	229,997	218,705	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	1,106,160	1,165,645	1,145,047
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,145,047
		Tax Required	338,070
	Delinquent Comp Rate:	3.8%	12,682
		Amount of 2022 Ad Valorem Tax	350,752

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Caldwell, KS 2023

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administration			
Salaries	45,358	36,000	38,000
Salaries - Clerical	13,922	14,000	16,000
Social Security	4,464	4,000	4,200
KPERS	3,709	2,500	4,000
Dues & education	8,161	7,500	7,500
Utilities	8,224	8,700	8,500
Auditing/Budgeting	15,140	15,000	15,000
Ads & legal publications	2,638	2,000	2,500
Planning commission	875	500	1,000
Supplies	4,679	6,000	5,000
Computer supplies & update			1,600
Weed violations	20	1,000	500
Other - Admin	3,203	1,500	1,500
Grant writing	12,746	1,000	1,000
Insurance	7,251	5,500	8,000
Equipment & building maint	1,896	5,000	5,000
Unsafe structures	11,607	10,000	10,000
Bonds	196	1,000	1,000
Total	**144,089**	**121,200**	**130,300**
Employee Benefits			
Health insurance	187,580	227,000	230,000
State unemployment	7,828	500	500
Other-Employee Benefits	555	1,000	1,000
Total	**195,963**	**228,500**	**231,500**
Community Building			
Salaries	2,475	2,800	2,800
Social Security	189	250	250
KPERS	0	0	0
Equipment rental	0	1,000	1,000
Utilities	6,673	6,500	7,000
Supplies	625	1,500	1,500
Other	0	500	500
Insurance	1,266	1,250	1,300
Building maintenance	740	1,000	2,000
Com Bldg & develop		0	500
Equipment maintenance		0	500
Total	**11,968**	**14,800**	**17,350**
Special Liability Ins			
Special liability insurance	0	1,000	1,000
Total	0	**1,000**	**1,000**
Police			
Salaries	130,035	135,000	135,000
Social Security	9,520	9,600	9,600
KPERS	11,919	12,500	12,500
Dues & education	13,415	3,000	3,000
Equipment rental	0	600	500
Utilities	6,539	6,500	6,500
Drug enforcement	61	1,000	1,000
Ads & legal publications	564	750	750
Impounding animals	374	500	500
Supplies	7,319	7,000	7,000
Computer supplies & update	2,181	4,025	5,000
Fuel	7,401	8,000	10,000
Uniform maintenance	616	1,500	1,500
Miscellaneous	100	0	0
Grant purchase	2,388	0	210
Insurance	26,647	23,500	25,000
Building maintenance	809	1,000	1,400
New equipment	2,046	1,000	5,000
Equipment maintenance	3,331	2,000	2,000
Vehicle maintenance	3,229	2,000	4,000
Total	**228,494**	**219,475**	**230,460**
Page 1 - Total	**580,514**	**584,975**	**610,610**

City of Caldwell, KS 2023

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Fire			
Salaries	2,400	2,400	2,400
Social Security	184	184	184
KPERS	0	0	0
Dues & education	658	500	500
Equip rental	0	0	500
Utilities	4,795	4,600	5,000
Firemen fees-city	5,917	6,300	6,000
Firemen fees-rural	5,685	5,500	6,000
Ads & legal publications	0	250	250
Supplies	2,773	3,000	3,500
Computer Supplies & Updates	355	1,322	1,500
Fuel	2,337	2,500	4,000
Other	0	0	300
Grant purchase	0	0	1,000
Insurance	8,367	8,500	10,000
Building maintenance	546	2,000	2,000
New equipment	4,638	10,000	10,000
Equip maintenance	10,272	5,000	5,000
Total	**48,927**	**52,056**	**58,134**
Swimming Pool			
Salaries	14,385	19,000	19,000
Social Security	1,101	2,000	2,000
KPERS	0	0	0
Dues & education	356	500	500
Equipment rental	0	0	1,000
Utilities	9,696	7,500	10,000
Ads & legal publications	0	200	200
Supplies	3,425	4,000	4,000
Chemicals	2,578	6,000	6,000
Concession items	2,464	2,500	5,000
Other	0	100	100
Sales tax	340	400	400
Insurance	7,499	7,250	7,500
Building maintenance	1,750	500	1,000
Equipment maintenance	20	1,000	2,500
Total	**43,614**	**50,950**	**59,200**
Public Works			
Salaries	61,854	77,500	95,000
Social Security	4,611	5,400	6,503
KPERS	4,574	5,500	7,600
Contracted work	1,680	1,000	10,000
Equipment rental	305	500	500
Utilities	13,122	13,000	15,000
Composting		0	500
Ads & legal publications	35	100	500
Supplies	12,454	12,500	13,000
Computer Supplies & Updates		1,322	1,500
Chemicals		0	1,000
Materials	6,855	7,500	10,000
Fuel	6,925	8,000	10,000
Bindweed	1,812	500	1,000
Miscellaneous	39	0	500
Insurance	22,126	23,500	25,000
Building maintenance	669	5,600	1,500
Street lighting	23,979	25,000	28,000
New equipment	6,569	8,000	10,000
Equipment maintenance	7,907	6,000	6,500
Total	**175,516**	**200,922**	**243,603**
Capital Outlay			
Capital Outlay	22,506	10,000	88,500
Total	**22,506**	**10,000**	**88,500**
Page 2 -Total	290,563	313,928	449,437
Page 1 -Total	**580,514**	**584,975**	**610,610**
Grand Total	**871,077**	**898,903**	**1,060,047**

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

City of Caldwell, KS 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,992	30,371	24,203
Receipts:			
Ad Valorem Tax	24,650	25,334	xxxxxxxxxxxxxxx
Delinquent Tax	1,488	1,300	1,500
Motor Vehicle Tax	3,521	3,116	3,142
Recreational Vehicle Tax	54	34	52
16/20M Vehicle Tax	77	62	29
Commercial Vehicle Tax	51	35	45
Watercraft Tax	0	12	12
Transfer from Hedrick Trust - pool pmt	35,000	5,000	5,000
Neighborhood Revitalization Rebate	(158)	-160	-160
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,683**	**34,733**	**9,620**
Resources Available:	**71,675**	**65,104**	**33,823**
Expenditures:			
Debt service-principle	24,728	24,922	25,106
Debt service-interest	16,576	15,979	15,374
Cash basis reserve	0	0	25,000
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**41,304**	**40,901**	**65,480**
Unencumbered Cash Balance Dec 31	30,371	24,203	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	66,304	65,901	65,480
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,480
		Tax Required	31,657
	Delinquent Comp Rate:	3.8%	1,188
		Amount of 2022 Ad Valorem Tax	32,845

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	846	769	883
Receipts:			
Ad Valorem Tax	27,666	29,331	xxxxxxxxxxxxxxx
Delinquent Tax	1,202	375	400
Motor Vehicle Tax	4,058	3,498	3,638
Recreational Vehicle Tax	59	39	61
16/20M Vehicle Tax	61	69	33
Commercial Vehicle Tax	55	39	52
Watercraft Tax	0	13	14
Neighborhood Revitalization Rebate	(178)	(250)	-250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,923**	**33,114**	**3,948**
Resources Available:	**33,769**	**33,883**	**4,831**
Expenditures:			
Appropriation to Library	33,000	33,000	33,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**33,000**	**33,000**	**33,000**
Unencumbered Cash Balance Dec 31	769	883	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	33,000	33,300	33,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,000
		Tax Required	28,169
	Delinquent Comp Rate:	3.8%	1,057
		Amount of 2022 Ad Valorem Tax	29,226

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Caldwell, KS 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Industrial Development	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,939	10,952	8,012
Receipts:			
Ad Valorem Tax	4,865	5,138	xxxxxxxxxxxxxxxx
Delinquent Tax	162	160	160
Motor Vehicle Tax	1,027	615	637
Recreational Vehicle Tax	10	7	11
16/20M Vehicle Tax	10	12	6
Commercial Vehicle Tax		7	9
Watercraft Tax		3	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-31	-31	-31
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,043	5,914	794
Resources Available:	11,972	15,962	8,806
Expenditures:			
Other Projects	1,920	6,450	12,400
Chamber of Commerce Project		1,500	1,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,920	7,950	13,900
Unencumbered Cash Balance Dec 31	10,052	8,012	xxxxxxxxxxxxxxxx
2021 2022 2023 Budget Authority Amoun	8,800	13,900	13,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,900
		Tax Required	5,091
	Delinquent Comp Rate:	3.8%	191
		Amount of 2022 Ad Valorem Tax	5,285

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021 2022 2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.8%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Caldwell, KS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	33,289	41,723	56,753
Receipts:			
State of Kansas Gas Tax	28,434	27,030	27,440
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total			
Total Receipts	**28,434**	**27,030**	**27,440**
Resources Available:	**61,723**	**68,753**	**84,193**
Expenditures:			
Salaries			
Social Security			
KPERS			
Contracted work	20,000	10,000	57,000
Street materials		2,000	2,000
Special Project			15,000
New Equipment		0	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total			
Total Expenditures	**20,000**	**12,000**	**84,000**
Unencumbered Cash Balance Dec 31	41,723	56,753	193
2021 2022 2023 Budget Authority An	46,400	69,400	84,000

Adopted Budget

Cemetery Endowment	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	146,730	149,880	145,380
Receipts:			
Addition to endowment	3,150	3,500	3,500
Interest earning	925	2,200	2,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total			
Total Receipts	**4,075**	**5,700**	**5,700**
Resources Available:	**150,805**	**155,580**	**151,080**
Expenditures:			
Operating transfer to general	925	2,200	2,200
Cemetery maintenance		8,000	8,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total			
Total Expenditures	**925**	**10,200**	**10,200**
Unencumbered Cash Balance Dec 31	149,880	145,380	140,880
2021 2022 2023 Budget Authority An	4,700	10,200	10,200

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Caldwell, KS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,972	10,861	9,406
Receipts:			
Local Alcohol liquor tax	1,889	1,545	1,944
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,889**	**1,545**	**1,944**
Resources Available:	**10,861**	**12,406**	**11,350**
Expenditures:			
Parks	0	1,000	5,000
Pool Supplies	0	1,000	1,000
Swimming pool		1,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**3,000**	**11,000**
Unencumbered Cash Balance Dec 31	10,861	9,406	350
2021 2022 2023 Budget Authority Amou	9,000	9,000	11,000

Adopted Budget

Drug Enforcement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	263	22	1,142
Receipts:			
Grant	0	500	500
Donations	0	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**1,500**	**1,500**
Resources Available:	**263**	**1,522**	**2,642**
Expenditures:			
Drug enforcement equipment		80	1,600
DARE grant exp	241	300	1,000
DARE expenses			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**241**	**380**	**2,600**
Unencumbered Cash Balance Dec 31	22	1,142	-42
2021 2022 2023 Budget Authority Amou	2,600	2,600	2,600

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Caldwell, KS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Law Enforcement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,214	1,214	914
Receipts:			
Grant			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	1,214	1,214	914
Expenditures:			
DARE grant exp		100	200
Supplies		200	700
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	300	900
Unencumbered Cash Balance Dec 31	1,214	914	14
2021 2022 2023 Budget Authority Amou	700	900	900

Adopted Budget

Storm Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	23,559	22,570	17,870
Receipts:			
Utility fees	9,275	9,300	9,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,275	9,300	9,300
Resources Available:	32,834	31,870	27,170
Expenditures:			
Capital improvements			
Contracted Work	264	3,000	15,000
Materials		1,000	1,000
Consulting			1,000
Transfer to Capital Improvement	10,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,264	14,000	27,000
Unencumbered Cash Balance Dec 31	22,570	17,870	170
2021 2022 2023 Budget Authority Amou	32,000	27,000	27,000

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Caldwell, KS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,990	40	40
Receipts:			
Transient Guest Tax			1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**1,000**
Resources Available:	**1,990**	**40**	**1,040**
Expenditures:			
Chamber of Commerce project	1,950	0	1,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**1,950**	**0**	**1,000**
Unencumbered Cash Balance Dec 31	40	40	40
2021/2022/2023 Budget Authority Amou	1,950	1,950	1,000

Adopted Budget

Solid Waste	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,355	12,648	20,648
Receipts:			
Utility usage fees	144,595	145,000	160,000
Deliquent utility fees	2,185	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**146,780**	**148,000**	**163,000**
Resources Available:	**152,135**	**160,648**	**183,648**
Expenditures:			
Salaries			
Contracts & Permits	129,487	130,000	155,000
Transfer Out	10,000	10,000	15,000
Other			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**139,487**	**140,000**	**170,000**
Unencumbered Cash Balance Dec 31	12,648	20,648	13,648
2021/2022/2023 Budget Authority Amou	160,000	165,000	170,000

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Caldwell, KS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Caldwell Land Bank**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	24,862	19,862
Receipts:			
Transfer from Hedrick	25,000	0	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,000**	**0**	**10,000**
Resources Available:	**25,000**	**24,862**	**29,862**
Expenditures:			
Land Cost	138		
Contracted work		5,000	25,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**138**	**5,000**	**25,000**
Unencumbered Cash Balance Dec 31	24,862	19,862	4,862
2021 2022 2023 Budget Authority Amou	25,000	25,000	25,000

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021 2022 2023 Budget Authority Amou	0	0	0

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Caldwell, KS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	105,798	82,359	63,535
Receipts:			
Interest	34	200	200
Sewer use fee	154,009	158,000	158,000
Delinquent sewer fees	2,155	4,500	4,500
Assessed sewer use fee	0	1,000	1,000
Utility overpayments	-1,226	1,000	1,000
Sewer Setoff Revenue	302	200	200
Septic tank sewage fees	0	100	100
Reimbursements	138	1,000	1,000
Transfer In			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**155,412**	**166,000**	**166,000**
Resources Available:	**261,210**	**248,359**	**229,535**
Expenditures:			
Salaries -plant	16,029	17,000	19,000
-clerical	14,610	15,800	15,600
Social Security	2,252	2,500	2,650
KPERS	2,847	2,900	3,000
Dues & education	393	500	500
Equip rent	0	0	5,000
Contracts & permits	0	0	1,000
Utilities	4,036	4,750	5,000
Consulting	1,657	1,500	1,500
Advertising & legal	0	200	500
Supplies	5,722	5,000	6,500
Computer Supplies & Updates		1,339	1,500
Freight	219	300	300
Fuel	86	100	100
Other	81	0	100
Insurance	2,894	3,000	3,000
Capital Improvements	0	0	20,000
New Equipment	1,312	5,500	15,500
Equip maintenance	7,279	5,000	5,000
Loan Payment			
Principle	39,665	40,740	41,843
Interest	4,326	3,352	2,351
Loan fee	443	343	241
Emp ben.-reimb Gen Fd	15,000	15,000	15,000
Operating transfer to:			
Transfer to General Fund	20,000	20,000	5,000
Transfer to Equip reserve	10,000	10,000	15,000
Transfer to Capital Improvement	30,000	30,000	30,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**178,851**	**184,824**	**215,185**
Unencumbered Cash Balance Dec 31	82,359	63,535	14,350
2021/2022/2023 Budget Authority Amoun	221,284	221,285	215,185

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Caldwell, KS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	136,138	73,206	23,626
Receipts:			
Interest	101	500	500
Utility Use Receipts	361,740	376,000	462,000
Delinquent utility fees	4,511	5,000	4,500
Bulk Water	2,277	2,300	2,300
Service line fees	0	0	0
Charges for Services	0	0	0
Reimbursements	336	330	330
Transfers In			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**368,965**	**384,130**	**469,630**
Resources Available:	**505,103**	**457,336**	**493,256**
Expenditures:			
Salaries -plant	106,629	113,000	90,000
-clerical	44,083	45,000	45,000
Social Security	11,201	12,500	10,350
KPERS	14,038	14,500	14,500
Dues & education	949	1,000	2,000
Travel	0	500	500
Contracted work	200	0	5,000
Equipment rental	0	1,000	5,000
Contracts and permits	1,173	3,000	3,000
Utilities	22,572	23,750	25,000
Consulting	1,497	1,500	2,500
Ad & legal pubs (issue cost)	38	500	500
Supplies	11,988	12,000	13,000
Computer supplies & updates	0	1,350	1,500
Freight on Utility Samples	443	500	1,000
Chemicals	673	1,000	2,000
Materials	906	1,000	1,000
Fuel	6,868	7,000	8,500
Postage & freight	1,303	1,500	3,000
Other Fees	10	0	1,000
Sales tax	5,131	6,200	6,200
Insurance	14,791	15,000	17,600
Special Project	0	0	1,000
Capital Outlay	0	0	10,000
Building maintenance	0	6,000	1,000
New equipment	1,744	5,000	15,000
Equipment maintenance	750	1,000	5,000
Loan Fee			7,533
Debt service-principle	12,958	13,379	47,487
Debt service-interest	21,952	21,531	23,786
Trnfr to GF - Op Trnfr	25,000	25,000	5,000
Employee ben. - reimb Gen	70,000	70,000	70,000
Trnfr to Equip Reserve	5,000	5,000	10,000
Trnfr to Capital Imp. Fd	50,000	25,000	35,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**431,897**	**433,710**	**488,956**
Unencumbered Cash Balance Dec 31	73,206	23,626	4,300
2021/2022/2023 Budget Authority Amount	471,960	476,960	488,956

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Caldwell, KS

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Multi-Yr Cap Improveme**		**Fire Ins Proceeds**		**Cemetery Improvement**		**Hedrick Special Project**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	94,663	Cash Balance Jan 1	382,058	Cash Balance Jan 1	0	Cash Balance Jan 1	277,239	Cash Balance Jan 1	215,137	969,097
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating transfer from:		Operating transfer from:				Interest on Invest	1,519	Interest on Investments	193	
General	40,000	General	52,000					Grain Sales	59,464	
Water	5,000	Sewer	30,000					Miscellaneous		
Sewer	10,000	Water	50,000					Donations	750	
		Storm Water	10,000					Crop Insurance Proceeds		
		Arch Maintenance	0					Other Farmland Income		
		Grants	0					Reimbursements	4,000	
		Reimbursements	0					Transfer In	71,416	
Total Receipts	55,000	Total Receipts	142,000	Total Receipts	0	Total Receipts	1,519	Total Receipts	135,823	334,342
Resources Available:	149,663	Resources Available:	524,058	Resources Available:	0	Resources Available:	278,758	Resources Available:	350,960	1,303,439
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Administration	0	Community Buildings	0			Cem Improve	0	Contracted Work		
Police	14,902	Water	14,541					Community Project Ex	4,387	
Sewer	16,146	Administration	1,082					Farm Expenditure	13,797	
Street &Hwy Equip.	16,904	Fire	0					Transfer Out	60,000	
Swim. Pool Equip.	0	Police	1,082							
Fire Equipment	4,895	Public Works	5,788							
Water Equipment	5,874	Sewer	11,883							
Community Bldg		Swimming Pool	0							
		Storm Water	17,300							
		Cap Imp Bond Prin								
		Cap Imp Bond Int								
Total Expenditures	58,721	Total Expenditures	51,676	Total Expenditures	0	Total Expenditures	0	Total Expenditures	78,184	188,581
Cash Balance Dec 31	90,942	Cash Balance Dec 31	472,382	Cash Balance Dec 31	0	Cash Balance Dec 31	278,758	Cash Balance Dec 31	272,776	1,114,858 **
										1,114,858 **

**Note: These two block figures should agree.

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Caldwell, KS

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CV3 Grant		**ARPA Grant**		**Special Pool Project**		**Water Project**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	51,259	Cash Balance Jan 1		Cash Balance Jan 1		51,259
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	110,500	Grant	75,313	Grants	507,000	KDHE Loan Adv	132,680			
Total Receipts	110,500	Total Receipts	75,313	Total Receipts	507,000	Total Receipts	132,680	Total Receipts	0	825,493
Resources Available:	110,500	Resources Available:	75,313	Resources Available:	558,259	Resources Available:	132,680	Resources Available:	0	876,752
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Grant expenses	104,000			Grant Admin	11,105	Land Cost	4,144			
Grant writing	10,500			Grant Const	447,000	Engineering	148,250			
				CityShare-Eng Svcs	0	Misc proj cost	11,000			
				CityShare-Const	28,738					
				Legal	0					
				Transfer out	71,416					
Total Expenditures	114,500	Total Expenditures	0	Total Expenditures	558,259	Total Expenditures	163,394	Total Expenditures	0	836,153
Cash Balance Dec 31	-4,000	Cash Balance Dec 31	75,313	Cash Balance Dec 31	0	Cash Balance Dec 31	-30,714	Cash Balance Dec 31	0	40,599 **
10-1116 Applies	See Tab B					*10-1116 Applies*	See Tab B			40,599 **

**Note: These two block figures should agree.

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Caldwell, KS

will meet on September 7, 2022 at 12:00 pm-Noon at Commission Chambers, 113 S Main, Caldwell, 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, 14 W Central, Caldwell, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	963,077	62.775	1,006,903	62.947	1,145,047	350,752	59.916
Debt Service	41,304	4.585	40,901	4.450	65,480	32,845	5.611
Library	33,000	5.146	33,000	5.152	33,000	29,226	4.992
Industrial Development	1,920	0.905	7,950	0.903	13,900	5,285	0.903
Special Highway	20,000		12,000		84,000		
Cemetery Endowment	925		10,200		10,200		
Special Parks & Recreation			3,000		11,000		
Drug Enforcement	241		380		2,600		
Special Law Enforcement			300		900		
Storm Water Utility	10,264		14,000		27,000		
Transient Guest Tax	1,950				1,000		
Solid Waste	139,487		140,000		170,000		
Caldwell Land Bank	138		5,000		25,000		
Sewer Utility	178,851		184,824		215,185		
Water Utility	431,897		433,710		488,956		
Non-Budgeted Funds-A	188,381						
Non-Budgeted Funds-B	836,153						
Totals	2,847,788	73.411	1,892,168	73.452	2,293,268	418,108	71.422
						*Revenue Neutral Rate***	71.432
Less: Transfers	384,341		250,200		227,200		
Net Expenditure	2,463,447		1,641,968		2,066,068		
Total Tax Levied	418,330		418,165		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,698,394		5,693,063		5,854,098		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	624,968	582,757	538,029
Revenue Bonds	687,933	675,442	662,484
Other	225,765	187,146	280,161
Lease Purchase Principal	168,400	142,488	148,974
Total	1,707,066	1,587,833	1,649,648

*Tax rates are expressed in mills

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

Leah Sonnenhoff

City Official Title: City Administrator

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

CPA Summary

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: Nature of the Projection

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of June 30, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of Sumner County, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Additionally, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results because events and circumstances frequently do no occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: Summary of Significant Assumptions

1. Receipts and expenditures are received and spent as predicted (hypothetical).

2. Estimates of various taxes to be received as shown on pages 2 are accurate.

3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection with estimates built in for contingencies, as shown on the various individual fund presentation pages.

4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.

Note C: Basis of Accounting

This financial projection is presented in accordance with the Kansas Municipal Audit and Accounting Guide utilizing the cash-basis and budget laws of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America. This presentation for budgeting purposes does not include the required disclosures that would normally be included with a presentation under this special purpose framework.

Resolution No. 16-2022

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

WHEREAS, the Revenue Neutral Rate for the City of CALDWELL was calculated as 71.422 mills by the SUMNER County Clerk; and

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

WHEREAS, the Governing Body held a hearing on SEP 7, 2022 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of CALDWELL, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF CALDWELL:

The City of CALDWELL shall levy a property tax rate exceeding the Revenue Neutral Rate of 71.432 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 7th day of SEPTEMBER, 2022 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the CALDWELL CITY COMMISSION To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on SEPTEMBER 7, 2022

Resolution No. 16-2022

Governing Body Member	Yes	No	No Vote
JAMIE YORK, MAYOR	X		
JILL KUEHNY, FINANCE COMMISSIONER	X		
LESLY BLOSSER, STREETS & UTILITY COMMISSIONER	X		
TOTAL	3		

Certified:

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF CALDWELL, KANSAS, HEREBY NOTIFIES THE SUMNER COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate if there is a decrease in final valuation to achieve the needed ad valorem tax and our proposed mill levy rate is 71.422. The proposed ad valorem tax is $418,108. The date of our hearing is September 7, 2022 at 12:00 PM (Noon) and will be held at Commission Chambers 113 S Main address in Caldwell, Kansas.

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

WITNESS my hand and official seal on July 20, 2022.

(Seal)

Clerk or Officer of Governing Body

RECEIVED
JUL 20 2022
Sumner County Clerk

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
City of Caldwell, KS

will meet on September 7, 2022 at 12:00 pm-Noon at Commission Chambers, 113 S Main, Caldwell, 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, 14 W Central, Caldwell, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	963,077	62.775	1,006,903	62.947	1,145,047	350,752	59.916
Debt Service	41,304	4.585	40,901	4.450	65,480	32,845	5.611
Library	33,000	5.146	33,000	5.152	33,000	29,226	4.992
Industrial Development	1,920	0.905	7,950	0.903	13,900	5,285	0.903
Special Highway	20,000		12,000		84,000		
Cemetery Endowment	925		10,200		10,200		
Special Parks & Recreation			3,000		11,000		
Drug Enforcement	241		380		2,600		
Special Law Enforcement			300		900		
Storm Water Utility	10,264		14,000		27,000		
Transient Guest Tax	1,950				1,000		
Solid Waste	139,487		140,000		170,000		
Caldwell Land Bank	138		25,000		25,000		
Sewer Utility	178,851		184,824		215,185		
Water Utility	431,897		433,710		488,956		
Non-Budgeted Funds-A	188,581						
Non-Budgeted Funds-B	836,153						
Totals	2,847,788	73.411	1,912,168	73.452	2,293,268	418,108	71.422
						*Revenue Neutral Rate***	*71.432*
Less: Transfers	385,116		250,200		217,200		
Net Expenditure	2,462,672		1,661,968		2,076,068		
Total Tax Levied	418,330		418,165		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,698,394		5,693,063		5,854,098		

Outstanding Indebtedness, January 1.	2020	2021	2022
G.O. Bonds	624,968	582,757	538,029
Revenue Bonds	687,933	675,442	662,484
Other	225,765	187,146	280,161
Lease Purchase Principal	168,400	142,488	148,974
Total	1,707,066	1,587,833	1,649,648

*Tax rates are expressed in mills

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

Leah Sommerhoff
City Official Title: City Administrator

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

RECEIVED
JUL 27 2022
Sumner County Clerk