State of Kansas
City

2024

CERTIFICATE

To the Clerk of Sumner County, State of Kansas

We, the undersigned, officers of

City of Caldwell

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	1,148,900	384,333	62.772
Debt Service	10-113	8	65,686	33,836	5.526
Library	12-1220	8	34,300	29,540	4.825
Industrial Development	12-1617h	9	20,000		
Special Highway		10	120,000		
Transient Guest Tax		10	1,000		
Special Law Enforcement		11	1,200		
Special Park & Rec		11	12,000		
Cemetery Endowment		12	11,600		
Caldwell Land Bank		12	33,500		
Drug Enforcement		13	1,500		
Solid Waste		13	170,000		
Storm Water		14	27,000		
Sewer Utility		15	201,954		
Water Utility		16	517,083		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Totals		xxxxxx	2,365,722	447,709	73.123
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			
RNR Hearing Notice		20			6,122,695
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 68.463

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

Attest: _____, 2023

Mayor

Finance Commissioner

Streets & Utilities Comissioner

County Clerk

Governing Body

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

City of Caldwell

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	350,752	40,229	581	454	859	124
Debt Service	32,845	3,767	54	42	80	12
Library	29,226	3,352	48	38	72	10
Industrial Development	5,285	606	9	7	13	2
TOTAL	418,108	47,954	692	541	1,024	148

County Treas Motor Vehicle Estimate	47,954				
County Treas Recreational Vehicle Estimate		692			
County Treas 16/20M Vehicle Estimate			541		
County Treas Commercial Vehicle Tax Estimate				1,024	
County Treas Watercraft Tax Estimate					148

Motor Vehicle Factor	0.11469				
Recreational Vehicle Factor		0.00166			
16/20M Vehicle Factor			0.00129		
Commercial Vehicle Factor				0.00245	
Watercraft Factor					0.00035

CPA Summary
See Summary of Significant Assumptions
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State of Kansas
City

City of Caldwell

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Multi-Year Cap Improv	27,000	35,000	35,000	12-1,118
General	Equipment Reserve	81,000	50,000	50,000	12-1,117
Sewer	Multi-Year Cap Improv	30,000	30,000	30,000	12-1,118
Sewer	Equipment Reserve	10,000	15,000	15,000	12-1,117
Sewer	General	20,000	5,000	5,000	12-825d
Cemetery Endowment	General	848	1,600	1,600	Interest only
Water	Multi-Year Cap Improv	25,000	35,000	35,000	12-1,118
Water	Equipment Reserve	5,000	10,000	10,000	12-1,117
Water	General	25,000	5,000	5,000	12-825d
Solid Waste	General	10,000	15,000	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	5,000	5,000	5,000	Trust Doc.
Hedrick Trust Fund	Caldwell Land Bank	-	10,000	10,000	Trust Doc.
	Totals	248,848	226,600	226,600	
	Adjustments				
	Adjusted Totals	248,848	226,600	226,600	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

CPA Summary
See Summary of Significant Assumptions
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City of Caldwell

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	12/20/2012	12/20/2042	3.75	190,000	148,107	12/0	12/0	5,554	5,106	5,363	5,298
Series 2019	10/1/2019	10/1/2039	Various	445,000	385,000	4/1, 10/1	10/1	9,820	20,000	9,400	20,000
Total G.O. Bonds					**533,107**			**15,374**	**25,106**	**14,763**	**25,298**
Revenue Bonds:											
Water System	4/8/2011	4/15/2051	3.25	775,000	649,105	4/15	4/15	21,096	13,814	20,647	14,206
Total Revenue Bonds					**649,105**			**21,096**	**13,814**	**20,647**	**14,206**
Other:											
State of KS Water Pollution Control Revolving Loan Fd	7/3/2003	3/1/2025	2.69	687,000	106,741	3/1, 9/1	3/1, 9/1	2,592	41,843	1,459	42,976
State of KS Water Supply Loan Fund	1/4/2021	2/1/2043	1.33	1,537,250	873,307	2/1, 8/1	2/1, 8/1	10,223	33,673	19,772	68,020
Total Other					**980,048**			**12,815**	**75,516**	**21,231**	**110,996**
Total Indebtedness					**2,162,260**			**49,285**	**114,436**	**56,641**	**150,500**

CPA Summary
See Summary of Significant Assumptions
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State of Kansas
City

City of Caldwell

2024

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 2023	Payments Due 2023	Payments Due 2024
Skid Steer (PW/W/SW)	2/2/2018	60	3.50	39,082	12,749	13,180	0
2018 Ford F-150 (PD)	4/18/2018	60	4.15	27,622	6,048	6,231	0
2016 Ford F-250 (PW/W/SW)	5/2/2018	60	3.75	24,500	5,282	5,465	0
2018 Bobcat Excavator (PW/W	12/31/2018	48	3.83	42,500	11,311	11,691	0
2019 Tahoe (PD)	4/3/2019	60	3.75	38,815	16,393	8,672	8,672
2007 Int'l Med Tec Ambulanc	8/19/2020	36	3.75	13,650	4,724	4,895	0
Leeboy Road Grader (PW)	4/1/2021	84	2.99	51,600	44,872	8,293	8,293
2008 Street Sweeper	10/5/2022	60	5.00	40,000	40,000	9,258	9,258
2023 Skid Steer	4/1/2023	60	6.96	54,728	0	6,000	6,000
				Totals	141,379	73,685	32,223

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

CPA Summary
See Summary of Significant Assumptions
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WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2024

Library found in: City of Caldwell
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 2023	Proposed Year 2024
Ad Valorem	$29,226	$29,540
Delinquent Tax	$809	$800
Motor Vehicle Tax	$3,638	$3,352
Recreational Vehicle Tax	$61	$48
16/20M Vehicle Tax	$33	$38
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$33,767	$33,778
Difference in Total Taxes:	$11	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,855,738	$6,107,129
Did Assessed Valuation Decrease?	No	
Levy Rate	4.991	4.837
Difference in Levy Rate:	(0.154)	
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.

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

City of Caldwell 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	230,101	185,785	167,430
Receipts:			
Ad Valorem Tax	338,940	350,752	xxxxxxxxxxxxxxxx
Delinquent Tax	14,009	15,000	15,000
Motor Vehicle Tax	39,867	44,447	40,229
Recreational Vehicle Tax	566	742	581
16/20M Vehicle Tax	473	408	454
Commercial Vehicle Tax	850	629	859
Watercraft Tax	0	172	124
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local use tax	65,058	50,000	60,000
Local sales tax	121,119	120,000	120,000
Franchise fees	99,082	100,000	100,000
Payment in lieu of taxes	22,500	22,500	22,500
Dog license	607	500	600
Alcohol licenses	1,525	1,500	1,500
Liquor tax	1,118	1,944	1,010
Building zoning permit	385	500	400
Other licenses	615	1,000	1,000
Interest on Investments	1,980	2,800	2,500
Transfer from Cem Endow	848	1,600	1,600
Monument Placement Fees	400	700	500
Building rent	7,452	7,000	7,000
Airport lease	1,600	500	500
Grants	10,000	50,896	10,000
State payments	0	0	0
County-road maintenance	6,000	6,000	6,000
Swimming Pool Receipts	11,465	11,000	11,000
Concessions - pool	4,255	4,000	4,000
Cemetery lots	3,400	2,500	2,000
Grave open & close	5,125	8,000	7,000
Fines & fees	601	1,000	1,000
Accident & Fire Reports	0	100	100
Dog impound fee	0	250	100
Fire Contracts & Runs	30,480	32,888	33,488
Special Assessments	1,625	7,942	1,500
Charges for service	12,798	11,000	11,000
VIN Inspection Fees	920	600	600
Copies & faxes	165	100	100
Reimbursements	41,400	30,000	35,000
Excise Tax Refund	1,343	1,400	1,400
Donations	0	5,050	3,000
Asset Sales	23,504	0	0
Transfer from Water Fd	25,000	5,000	5,000
Transfer from Solid Waste	10,000	15,000	15,000
Transfer from Sewer	20,000	5,000	5,000
Reimb Emp Ben - Water	70,000	70,000	70,000
Reimb Emp Ben - Sewer	15,000	15,000	15,000
Neighborhood Revitalization Rebate	(2,128)	(2,200)	-2,200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,009,951**	**1,003,220**	**611,445**
Resources Available:	**1,240,052**	**1,189,005**	**778,875**

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

City of Caldwell

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,240,052	1,189,00	778,87
Expenditures:			
Administration	125,382	130,533	144,780
Employee Benefits	211,48-	228,267	246,487
Community Building	13,851	14,614	19,530
Special Liability Ins	0	0	1,000
Police	243,979	233,600	248,995
Fire	99,551	49,13-	56,384
Swimming Pool	49,470	51,412	57,336
Public Works	196,50-	209,01-	224,38
Capital Outlay	6,046	20,000	65,000
Subtotal detail (Should agree with detail)	946,267	936,575	1,063,90
Operating transfer to:			
Equip resery	81,000	50,000	50,000
Capital improv	27,000	35,000	35,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,054,267	1,021,575	1,148,900
Unencumbered Cash Balance Dec 31	185,78	167,430	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amou	1,165,64	1,145,04	1,148,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balanc	1,148,90
		Tax Required	370,02-
	Delinquent Comp Rate:	3.9%	14,30
		Amount of 2023 Ad Valorem T	384,33

CPA Summary
See Summary of Significant Assumptions
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City of Caldwell

2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	54,064	56,000	57,680
Salaries - Clerical	9,854	10,000	10,300
Social Security	4,764	5,050	5,200
KPERS	3,929	5,000	5,500
Dues & education	5,714	5,000	5,000
Utilities	7,938	8,500	8,500
Auditing/Budgeting	17,025	14,000	14,000
Ads & legal publications	1,637	1,600	2,000
Planning commission	0	0	1,000
Supplies	6,222	5,000	5,000
Computer supplies & update	1,662	1,600	1,600
Weed violations	232	250	500
Other - Admin	160	200	1,500
Grant writing	2,500	7,633	2,500
Insurance	7,577	8,000	8,500
Equipment & building maint	1,908	2,500	5,000
Unsafe structures	0	0	10,000
Bonds	196	200	1,000
Total	**125,382**	**130,533**	**144,780**
Employee Benefits			
Health insurance	210,504	227,344	245,532
State unemployment	426	368	400
Other-Employee Benefits	554	555	555
Total	**211,484**	**228,267**	**246,487**
Community Building			
Salaries	2,765	2,800	3,000
Social Security	212	214	230
KPERS	0	0	0
Equipment rental	0	0	1,000
Utilities	7,951	8,500	9,000
Supplies	543	600	1,500
Other		0	500
Insurance		1,300	1,300
Building maintenance	2,380	1,200	2,000
Com Bldg & develop		0	500
Equipment maintenance		0	500
Total	**13,851**	**14,614**	**19,530**
Special Liability Ins			
Special liability insurance	0	0	1,000
Total	**0**	**0**	**1,000**
Police			
Salaries	142,543	143,000	147,290
Social Security	10,498	10,500	11,268
KPERS	12,779	13,000	14,000
Dues & education	3,088	3,000	3,000
Equipment rental	0	500	500
Utilities	7,245	7,500	7,500
Drug enforcement	0	200	1,000
Ads & legal publications	40	200	740
Impounding animals	359	1,000	1,000
Supplies	10,228	7,000	7,000
Computer supplies & update	8,292	5,000	5,000
Fuel	8,852	8,500	8,500
Uniform maintenance	1,594	1,500	1,600
Miscellaneous	59	0	0
Grant purchase	5,744	500	1,200
Insurance	23,458	23,000	25,000
Building maintenance	1,247	1,200	1,400
New equipment	1,419	3,000	5,000
Equipment maintenance	3,546	2,000	3,000
Vehicle maintenance	2,988	3,000	5,000
Total	**243,979**	**233,600**	**248,998**
Page 1 - Total	**594,696**	**607,015**	**660,795**

CPA Summary
See Summary of Significant Assumptions
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City of Caldwell 2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Fire			
Salaries	2,400	2,400	2,400
Social Security	184	184	184
KPERS	0	0	0
Dues & education	751	750	750
Equip rental	0	0	500
Utilities	4,910	5,000	5,000
Firemen fees-city	6,551	6,500	6,500
Firemen fees-rural	4,688	5,000	5,000
Ads & legal publications	0	0	250
Supplies	1,723	2,000	3,500
Computer Supplies & Updates	1,322	1,500	1,500
Fuel	3,207	2,500	2,500
Other	0	300	300
Grant purchase	40,896	1,000	1,000
Insurance	9,130	10,000	10,000
Building maintenance	1,175	2,000	2,000
New equipment	18,482	5,000	10,000
Equip maintenance	4,132	5,000	5,000
Total	**99,551**	**49,134**	**56,384**
Swimming Pool			
Salaries	19,333	19,333	19,913
Social Security	1,479	1,479	1,523
KPERS	0	0	0
Dues & education	680	600	600
Equipment rental	0	0	1,000
Utilities	13,241	13,000	13,000
Ads & legal publications	89	200	200
Supplies	1,416	1,500	2,500
Chemicals	1,607	2,500	3,000
Concession items	3,188	4,000	5,000
Other		0	100
Sales tax	357	400	400
Insurance	7,213	7,500	7,500
Building maintenance	84	100	100
Equipment maintenance	783	800	2,500
Total	**49,470**	**51,412**	**57,336**
Public Works			
Salaries	66,586	71,913	75,509
Social Security	5,027	5,501	5,776
KPERS	5,976	6,300	6,500
Contracted work	1,716	1,500	10,000
Equipment rental	75	100	500
Utilities	13,848	14,000	15,000
Composting	0	0	500
Ads & legal publications	67	700	600
Supplies	13,947	14,000	15,000
Computer Supplies & Updates	1,430	1,500	1,500
Chemicals	0	0	1,000
Materials	6,631	13,000	10,000
Fuel	8,002	7,000	7,000
Bindweed	1,505	1,500	1,500
Miscellaneous	533	500	500
Insurance	24,963	25,000	25,000
Building maintenance	5,801	1,500	1,500
Street lighting	22,002	23,000	25,000
New equipment	7,147	10,000	10,000
Equipment maintenance	11,248	12,000	12,000
Total	**196,504**	**209,014**	**224,385**
Capital Outlay			
Capital Outlay	6,046	20,000	65,000
Total	**6,046**	**20,000**	**65,000**
Page 2 -Total	351,571	329,560	403,105
Page 1 -Total	**594,696**	**607,015**	**660,795**
Grand Total	**946,267**	**936,575**	**1,063,900**

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

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

City of Caldwell 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	30,370	21,429	23,105
Receipts:			
Ad Valorem Tax	23,961	32,845	xxxxxxxxxxxxxxxx
Delinquent Tax	1,228	1,191	1,200
Motor Vehicle Tax	2,923	3,142	3,767
Recreational Vehicle Tax	42	52	54
16/20M Vehicle Tax	38	29	42
Commercial Vehicle Tax	62	45	80
Watercraft Tax		12	12
Transfer from Hedrick Trust - pool pmt	5,000	5,000	5,000
Neighborhood Revitalization Rebate	(150)	-160	-150
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,104**	**42,156**	**10,005**
Resources Available:	**63,474**	**63,585**	**33,110**
Expenditures:			
Debt service-principle	24,922	25,106	25,298
Debt service-interest	17,123	15,374	14,763
Cash Basis Reserve (2024 column)			25,625
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**42,045**	**40,480**	**65,686**
Unencumbered Cash Balance Dec 31	21,429	23,105	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	65,901	65,480	65,686
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,686
		Tax Required	32,576
	Delinquent Comp Rate:	3.9%	1,260
		Amount of 2023 Ad Valorem Tax	33,836

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	769	1,177	1,760
Receipts:			
Ad Valorem Tax	27,741	29,226	xxxxxxxxxxxxxxxx
Delinquent Tax	1,114	809	800
Motor Vehicle Tax	3,277	3,638	3,352
Recreational Vehicle Tax	47	61	48
16/20M Vehicle Tax	42	33	38
Commercial Vehicle Tax	70	52	72
Watercraft Tax		14	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(174)	-250	-220
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,117**	**33,583**	**4,100**
Resources Available:	**32,886**	**34,760**	**5,860**
Expenditures:			
Appropriation to Library	31,709	33,000	33,000
Appropriation to fulfill 2022			1,300
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,709**	**33,000**	**34,300**
Unencumbered Cash Balance Dec 31	1,177	1,760	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	33,300	33,000	34,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,300
		Tax Required	28,440
	Delinquent Comp Rate:	3.9%	1,100
		Amount of 2023 Ad Valorem Tax	29,540

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

City of Caldwell 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,052	15,657	21,736
Receipts:			
Ad Valorem Tax	4,862	5,285	xxxxxxxxxxxxxxxx
Delinquent Tax	170	160	150
Motor Vehicle Tax	588	637	606
Recreational Vehicle Tax	8	11	9
16/20M Vehicle Tax	7	6	7
Commercial Vehicle Tax		9	13
Watercraft Tax		2	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-30	-31	-30
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	5,605	6,079	757
Resources Available:	15,657	21,736	22,493
Expenditures:			
Project Expense			20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	20,000
Unencumbered Cash Balance Dec 31	15,657	21,736	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amou	13,900	13,900	20,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,000
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amou	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2023 Ad Valorem Tax	0

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

City of Caldwell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	41,723	68,118	95,028
Receipts:			
State of Kansas Gas Tax	26,935	26,910	26,710
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**26,935**	**26,910**	**26,710**
Resources Available:	**68,658**	**95,028**	**121,738**
Expenditures:			
Salaries			
Social Security			
KPERS			
Contracted work			65,000
Street materials	540		30,000
Special Project			15,000
New Equipment			10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**540**	**0**	**120,000**
Unencumbered Cash Balance Dec 31	68,118	95,028	1,738
2022/2023/2024 Budget Authority Amoun	69,400	84,000	120,000

Adopted Budget

Transient Guest Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	40	40	540
Receipts:			
Transient Guest Tax		500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**500**	**500**
Resources Available:	**40**	**540**	**1,040**
Expenditures:			
Chamber of Commerce project			1,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**1,000**
Unencumbered Cash Balance Dec 31	40	540	40
2022/2023/2024 Budget Authority Amoun	1,950	1,000	1,000

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

City of Caldwell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Law Enforcement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,214	1,214	1,214
Receipts:			
Grant			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	1,214	1,214	1,214
Expenditures:			
DARE Grant Exp			500
Supplies			700
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	1,200
Unencumbered Cash Balance Dec 31	1,214	1,214	14
2022/2023/2024 Budget Authority Amoun	900	900	1,200

Adopted Budget **Special Park & Rec**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,861	11,979	11,923
Receipts:			
Local Alcohol Liquor Tax	1,118	1,944	1,010
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	1,118	1,944	1,010
Resources Available:	11,979	13,923	12,933
Expenditures:			
Parks		2,000	7,000
Pool Supplies			1,000
Swimming Pool			4,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	2,000	12,000
Unencumbered Cash Balance Dec 31	11,979	11,923	933
2022/2023/2024 Budget Authority Amoun	9,000	11,000	12,000

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

City of Caldwell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cemetery Endowment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	149,880	153,005	152,505
Receipts:			
Addition to endowment	3,125	3,500	3,500
Interest earning	848	1,600	1,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**3,973**	**5,100**	**5,100**
Resources Available:	**153,853**	**158,105**	**157,605**
Expenditures:			
Operating transfer to general	848	1,600	1,600
Cemetery maintenance		4,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**848**	**5,600**	**11,600**
Unencumbered Cash Balance Dec 31	153,005	152,505	146,005
2022/2023/2024 Budget Authority Amoun	10,200	10,200	11,600

Adopted Budget

Caldwell Land Bank	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,862	21,444	27,944
Receipts:			
Transfer from Hedrick		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**10,000**	**10,000**
Resources Available:	**24,862**	**31,444**	**37,944**
Expenditures:			
Land Cost	3,418	3,500	3,500
Contracted work			30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**3,418**	**3,500**	**33,500**
Unencumbered Cash Balance Dec 31	21,444	27,944	4,444
2022/2023/2024 Budget Authority Amoun	25,000	25,000	33,500

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

City of Caldwell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Drug Enforcement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22	0	0
Receipts:			
Grant			500
Donations			1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	1,500
Resources Available:	22	0	1,500
Expenditures:			
Drug enforcement equipment	22		500
DARE grant exp			1,000
DARE expenses			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	22	0	1,500
Unencumbered Cash Balance Dec 31	0	0	0
2022 2023 2024 Budget Authority Amou	2,600	2,600	1,500

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,648	15,689	8,689
Receipts:			
Utility usage fees	147,712	160,000	160,000
Deliquent utility fees	2,105	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	149,817	163,000	163,000
Resources Available:	162,465	178,689	171,689
Expenditures:			
Salaries			
Contracts & Permits	136,776	155,000	155,000
Transfer to General Fund	10,000	15,000	15,000
Other			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	146,776	170,000	170,000
Unencumbered Cash Balance Dec 31	15,689	8,689	1,689
2022 2023 2024 Budget Authority Amou	165,000	170,000	170,000

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

City of Caldwell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,571	21,389	20,089
Receipts:			
Utility fees	9,259	9,300	9,300
Delinquent utility fees	3		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Receipts	**9,262**	**9,300**	**9,300**
Resources Available:	**31,833**	**30,689**	**29,389**
Expenditures:			
Capital improvements			
Contracted Work	360	500	15,000
Materials	84	100	1,000
Consulting			1,000
Transfer to Capital Improvement	10,000	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Expenditures	**10,444**	**10,600**	**27,000**
Unencumbered Cash Balance Dec 31	21,389	20,089	2,389
2022/2023/2024 Budget Authority Amo	27,000	27,000	27,000

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amo	0	0	0

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

City of Caldwell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	82,361	55,243	43,405
Receipts:			
Interest	61	200	
Sewer use fee	152,595	158,000	158,000
Delinquent sewer fees	2,140	2,500	2,500
Assessed sewer use fee		1,000	
Utility overpayments	1,013	1,000	1,000
Sewer Setoff Revenue		200	
Septic tank sewage fees		100	
Reimbursements		1,000	1,000
Transfer In			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**155,809**	**164,000**	**162,500**
Resources Available:	**238,170**	**219,243**	**205,905**
Expenditures:			
Salaries -plant	16,896	17,403	17,925
-clerical	17,094	17,607	18,135
Social Security	2,475	2,678	2,759
KPERS	3,204	3,500	3,700
Dues & education	185	200	500
Equip rent	1,732	1,700	5,000
Contracts & permits	0	0	1,000
Utilities	3,396	3,500	5,000
Consulting	598	600	1,500
Advertising & legal	174	200	500
Supplies	6,519	6,500	8,000
Computer Supplies & Updates	1,339	1,500	1,500
Freight	113	115	300
Fuel		100	100
Other	126	100	100
Insurance	1,870	2,000	3,000
Capital Improvements		0	0
New Equipment	1,715	1,700	15,500
Equip maintenance	6,056	7,000	8,000
Loan Payment			
Principle	40,740	41,843	42,976
Interest	3,352	2,351	1,323
Loan fee	343	241	136
Emp ben.-reimb Gen Fd	15,000	15,000	15,000
Operating transfer to:			
Transfer to General Fund	20,000	5,000	5,000
Transfer to Equip reserve	10,000	15,000	15,000
Transfer to Capital Improvement	30,000	30,000	30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**182,927**	**175,838**	**201,954**
Unencumbered Cash Balance Dec 31	55,243	43,405	3,951
2022/2023/2024 Budget Authority Amount	221,285	215,185	201,954

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

City of Caldwell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	73,208	61,978	90,665
Receipts:			
Interest	182	500	500
Utility Use Receipts	380,783	462,000	462,000
Delinquent utility fees	4,888	5,000	5,000
Bulk Water	3,349	2,300	3,300
Service line fees		0	0
Charges for Services		0	0
Reimbursements	73	330	0
Transfers In			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**389,275**	**470,130**	**470,800**
Resources Available:	**462,483**	**532,108**	**561,465**
Expenditures:			
Salaries -plant	99,677	90,000	92,700
-clerical	36,954	28,000	28,840
Social Security	10,150	9,027	9,298
KPERS	12,759	12,000	12,500
Dues & education	2,626	2,600	3,000
Travel	388	500	500
Contracted work	966	1,000	5,000
Equipment rental		0	5,000
Contracts and permits	1,757	1,800	3,000
Utilities	20,646	22,000	25,000
Consulting	473	500	2,500
Ad & legal pubs (issue cost)	69	100	500
Supplies	12,236	13,000	13,000
Computer supplies & updates	1,339	1,500	1,500
Freight on Utility Samples	589	600	1,000
Chemicals	1,944	2,000	2,000
Materials	540	600	1,000
Fuel	8,019	7,000	8,000
Postage & freight	2,178	2,200	3,000
Other Fees	10	10	1,000
Sales tax	5,528	6,200	6,500
Insurance	13,213	16,000	17,600
Special Project			1,000
Capital Outlay			10,000
Building maintenance	5,305	1,000	1,000
New equipment	2,070	20,000	15,000
Equipment maintenance	1,159	5,000	5,000
Loan Fee		7,533	14,569
Debt service-principle	13,379	47,487	82,226
Debt service-interest	21,531	23,786	25,850
Trnfr to GF - Op Trnfr	25,000	5,000	5,000
Employee ben. - reimb Gen	70,000	70,000	70,000
Trnfr to Equip Reserve	5,000	10,000	10,000
Trnfr to Capital Imp. Fd	25,000	35,000	35,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**400,505**	**441,443**	**517,083**
Unencumbered Cash Balance Dec 31	61,978	90,665	44,382
2022/2023/2024 Budget Authority Amoun	476,960	488,956	517,083

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

City of Caldwell

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Hedrick Special Project		**Sparks/Cares Grants**		**ARPA Grant Fund**		**Cemetery Improvement**		**Water Project**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	272,775	Cash Balance Jan 1	-4,000	Cash Balance Jan 1	75,313	Cash Balance Jan 1	278,759	Cash Balance Jan 1	-30,714	592,133
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Investments	347	Grant	39,500	Grant	75,312	Interest on Invest	1,424	KDHE Loan Adv	740,626	
Grain Sales						Donations	840	CDBG Grant Proceeds	155,000	
Miscellaneous										
Donations	14,108									
Crop Insurance Proceeds										
Other Farmland Income	32,195									
Reimbursements										
Transfer in										
Total Receipts	46,650	Total Receipts	39,500	Total Receipts	75,312	Total Receipts	2,264	Total Receipts	895,626	1,059,352
Resources Available:	319,425	Resources Available:	35,500	Resources Available:	150,625	Resources Available:	281,023	Resources Available:	864,912	1,651,485
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contracted Work	2,750	Grant writing	2,900	ARPA Funds - Sewer	30,375	Cem Improve	4,750	Administration	10,500	
Community Project Exp	12,067	Grant CV3 payout	32,600	APRA Exp - Sewer	9,245			Engineering	98,368	
Farm Expenditure	7,163							Construction loan funds	998,315	
Transfer Out	5,000							Construction grant fund	290,000	
								Misc project costs	70	
								KDHE Loan repaymen	491	
Total Expenditures	26,980	Total Expenditures	35,500	Total Expenditures	39,620	Total Expenditures	4,750	Total Expenditures	1,397,744	1,504,594
Cash Balance Dec 31	292,445	Cash Balance Dec 31	0	Cash Balance Dec 31	111,005	Cash Balance Dec 31	276,273	Cash Balance Dec 31	-532,832	146,891 **
								10-1116 Applies	See Tab B	146,891 **

**Note: These two block figures should agree.

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

City of Caldwell

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG Housing Project		**Equipment Reserve**		**Tulti Yr Cap Improveme**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	90,940	Cash Balance Jan 1	472,382	Cash Balance Jan 1		Cash Balance Jan 1		563,322
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	11,500	Operating transfer from:		Operating transfer from:						
		General	81,000	General	27,000					
		Water	5,000	Sewer	30,000					
		Sewer	10,000	Water	25,000					
				Storm Water	10,000					
				Arch Maintenance						
				Grants						
				Reimbursements						
Total Receipts	11,500	Total Receipts	96,000	Total Receipts	92,000	Total Receipts	0	Total Receipts	0	199,500
Resources Available:	11,500	Resources Available:	186,940	Resources Available:	564,382	Resources Available:	0	Resources Available:	0	762,822
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contracted work	6,500	Administration	0	Community Buildings	0					
Grant Admin	5,000	Police	14,902	Water	17,312					
		Sewer	17,796	Administration	1,378					
		Street &Hwy Equip.	26,473	Fire						
		Swim. Pool Equip.	0	Police						
		Fire Equipment	58,640	Public Works	6,232					
		Water Equipment	3,822	Sewer	12,468					
		Community Bldg		Swimming Pool						
				Storm Water						
				Cap Imp Bond Prin						
				Cap Imp Bond Int						
Total Expenditures	11,500	Total Expenditures	121,633	Total Expenditures	37,390	Total Expenditures	0	Total Expenditures	0	170,523
Cash Balance Dec 31	0	Cash Balance Dec 31	65,307	Cash Balance Dec 31	526,992	Cash Balance Dec 31	0	Cash Balance Dec 31	0	592,299 **
										592,299 **

**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

2024

The governing body of

City of Caldwell

will meet on September 6, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,054,267	62.947	1,021,575	59.899	1,148,900	384,333	62.932
Debt Service	42,045	4.450	40,480	5.609	65,686	33,836	5.540
Library	31,709	5.152	33,000	4.991	34,300	29,540	4.837
Industrial Development		0.903		0.903	20,000		
Special Highway	540				120,000		
Transient Guest Tax					1,000		
Special Law Enforcement					1,200		
Special Park & Rec			2,000		12,000		
Cemetery Endowment	848		5,600		11,600		
Caldwell Land Bank	3,418		3,500		33,500		
Drug Enforcement	22				1,500		
Solid Waste	146,776		170,000		170,000		
Storm Water	10,444		10,600		27,000		
Sewer Utility	182,927		175,838		201,954		
Water Utility	400,505		441,443		517,083		
Non-Budgeted Funds-A	1,504,594						
Non-Budgeted Funds-B	170,523						
Totals	3,548,618	73.452	1,904,036	71.402	2,365,722	447,709	73.309
					*Revenue Neutral Rate***		68.463
Less: Transfers	248,848		226,600		226,600		
Net Expenditure	3,299,770		1,677,436		2,139,122		
Total Tax Levied	418,165		418,108		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,693,063		5,855,738		6,107,129		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	582,757	558,029	533,107
Revenue Bonds	675,442	662,484	649,105
Other	187,146	280,161	980,048
Lease Purchase Principal	142,488	148,974	141,379
Total	1,587,833	1,649,648	2,303,639

*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

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 July 19, 2023, 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 15-2023

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 68.463 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 September 6, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Giverning 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 68.463 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 6th day of September, 2023 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on SEPTEMBER 6, 2023

Resolution No. 15-2023

Governing Body Member	Yes	No	No Vote
Jamie York, Mayor	✓		
Jill Kuehny, Finance Commissioner	✓		
Lesly Blosser, Streets + UT Commissioner	✓		
TOTAL			

Certified, City Admin

Jennifer Strickland

From: Leah Sommerhoff <lsommerhoff@caldwellkansas.com>
Sent: Friday, September 8, 2023 10:52 AM
To: Jennifer Strickland
Subject: Fwd:
Attachments: 2024 RNR & Budget Hearing Notice.pdf

Here's the forwarded message

Thanks,

Leah Sommerhoff
City Administrator
City of Caldwell
620-845-6514 (PH)
620-845-6524 (FX)

This email and any files transmitted with it are confidential and intended solely for the use of the individual(s) or entity to whom they are addressed. If you have received this email in error please notify the City of Caldwell. This message contains confidential information and is intended only for the individual named. If you are not the named addressee you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this email and any files transmitted with it by mistake and delete from your system. If you are not the intended recipient you are notified that disclosing, copying, distributing or taking any action in reliance on the contents of this information is strictly prohibited.

---------- Forwarded message ---------
From: **Leah Sommerhoff** <lsommerhoff@caldwellkansas.com>
Date: Wed, Aug 16, 2023 at 3:05 PM
Subject:
To: Gretchen Weber- Caldwell Messenger <messenger@kanokla.net>

Gretchen,

Please publish 1X in next week's paper, I'll also need a proof. Thanks!

Thanks,

Leah Sommerhoff
City Administrator
City of Caldwell
620-845-6514 (PH)
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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Caldwell

will meet on September 6, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,054,267	62.947	1,021,575	59.899	1,148,900	384,333	62.932
Debt Service	42,045	4.450	40,480	5.609	65,686	33,836	5.540
Library	31,709	5.152	33,000	4.991	34,300	29,540	4.837
Industrial Development		0.903		0.903	20,000		
Special Highway	540				120,000		
Transient Guest Tax					1,000		
Special Law Enforcement					1,200		
Special Park & Rec			2,000		12,000		
Cemetery Endowment	848		5,600		11,600		
Caldwell Land Bank	3,418		3,500		33,500		
Drug Enforcement	22				1,500		
Solid Waste	146,776		170,000		170,000		
Storm Water	10,444		10,600		27,000		
Sewer Utility	182,927		175,838		201,954		
Water Utility	400,505		441,443		517,083		
Non-Budgeted Funds-A	1,504,594						
Non-Budgeted Funds-B	170,523						
Totals	3,548,618	73.452	1,904,036	71.402	2,365,722	447,709	73.309
						*Revenue Neutral Rate***	*68.463*
Less: Transfers	248,848		226,600		226,600		
Net Expenditure	3,299,770		1,677,436		2,139,122		
Total Tax Levied	418,165		418,108		x		
Assessed Valuation	5,693,063		5,855,738		6,107,129		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	582,757	558,029	533,107
Revenue Bonds	675,442	662,484	649,105
Other	187,146	280,161	980,048
Lease Purchase Principal	142,488	148,974	141,379
Total	1,587,833	1,649,648	2,303,639

*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

Files & Folders > 2023 Legal Dc

New Folder | + File

Item name	Last updated ↓	Views
2024 RNR & Budget Hearing Notice.pdf 110.67 KB	Aug 16, 2023	1
Ordinance 1499: Franchise Fee's.pdf 758.21 KB	Aug 2, 2023	2
2023 quarterly report - 2023 QTR 2 (1).pdf 187.89 KB	Jul 25, 2023	0
abatement 11 n main.pdf 118.38 KB	Jun 26, 2023	1
Conditional use Hearing Notice - 112 N Osage.pdf 68.62 KB	Jun 6, 2023	2
2023 quarterly report - 2023 QTR 1.pdf 204.03 KB	Apr 27, 2023	2
Inop veh res's.pdf 129.01 KB	Mar 21, 2023	1
special meeting notice copy 2 (3).png 768.27 KB	Mar 21, 2023	3

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Leah Sommerhoff

City Official Title: City Administrator

CPA Summary

See Summary of Significant Assumptions

No assurance is provided by accountant

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 73.309. The proposed ad valorem tax is $447,709. The date of our hearing is September 6, 2023 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 19, 2023.

(Seal)

Clerk or Officer of Governing Body

RECEIVED
JUL 20 2023
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.

September 18, 2023,

the Nostalgia Nook. N
further business, Rex a
journed the meeting to f
goody bags for the show.
Those present were Re
Futhey, Milton Futhey, Da
vid and Teresa Mardis, Ro
and Sherlene Rowe, Lloy
and Rose Miller, Bruc
Herrington and Eleno
Hess Youmans, Jack Ton
ey, Joyce Smith and Kath
Schmidt.

Kathy Schmidt,
Secretary

NOTICE OF HEARING TO EXCEED REVENUE

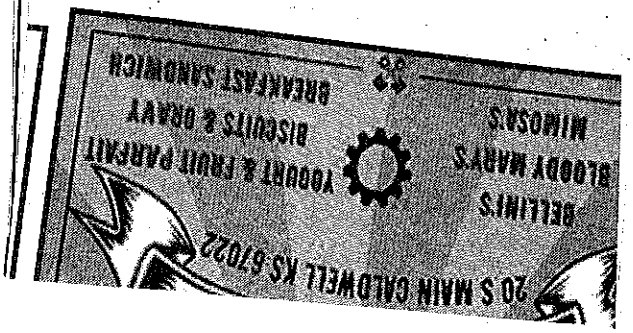
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Storm Water	10,444		

Friendship Meals

Wed., Aug. 30 - Liver & onions in gravy OR beef cutlet in gravy, mashed potatoes/gravy, three bean salad, blushing pears, roll/margarine, milk

Thurs., Aug. 31 - Southwest chicken bake casserole, combination salad, salad dressing, cantaloupe slice, cornbread/margarine, milk



Border Queen
Annual All W
Saturday
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Registration 8:00
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