

2025

**CERTIFICATE**

To the Clerk of Cowley, State of Kansas

We, the undersigned, officers of

**Udall**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and  
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

		2025 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>					
Allocation of MVT, RVT, and 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			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	630,570	32,982	
Debt Service	10-113		163,497	135,608	
Library	12-1220		42,000	32,645	
Special Highway			78,573		
Electric Fund			755,000		
Water Fund			154,859		
Sewer Fund			30,000		
Refuse Fund			80,000		
Local Sales Tax			12,500		
Non-Budgeted Funds					
<b>Totals</b>		xxxxxx	1,946,999	201,235	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate

44.187

Does budget require a resolution to exceed the Revenue Neutral Rate?

NO

Assisted by:

Jennifer Mays  
City Clerk

Address: 110 S. Main  
Udall KS 67146

Email:

udallcity@cityofudall.com

Date Attested: \_\_\_\_\_ 2024

County Clerk

Craig Hopkins  
David Franz  
Jim Caswood  
RANDY HOFFMAN  
DAN RUTSCHMAN  
MATT McALLISTER

Governing Body

**CITY OF UDALL  
BUDGET HEARING**



**City of Udall, Kansas**

**August 21, 2024, 6:30 p.m.**

**6:30pm CALL TO ORDER: Matthew McAllister**

**ROLL CALL:** ✓ Rutschman ✓ Hoffman ✓ Caywood (entered at 6:31pm) ✓ Hopkins ✓ Franz also present were Jennifer Mays City Clerk and Erik King Chief of Police.

**Hearing to Accept 2025 Regular Budget**

**NEW BUSINESS:**

1. **McAllister** called for Public Comments from the floor, there were none.
2. Adopt Regular Budget by motion, second and vote.
3. Sign Budget Certificate.
4. Close Regular Budget Hearing.

**McAllister** calls for individual vote. Ayes 5 Nays 0

Individual Roll Call Vote document attached.

MOTION to Accept the 2025 Budget by **Franz**. SECONDED by **Hopkins**. **McAllister** called for a vote. All Ayes. MOTION Carried.

All Council members signed the budget certificate.

**ADJOURN:**

**6:32pm** MOTION to adjourn the Hearing to Accept 2024 Regular Budget by **Hoffman** Seconded by **Caywood**. **McAllister** called for a vote. All Ayes. Motion Carried.

## ROLL CALL VOTE


A Roll Call Vote of the City of Udall to Accept the 2025 Budget

Hearing to Accept 2025 Budget

held on August 22<sup>nd</sup>, 2024

Governing Body Member	Yes	No	No Vote
Dan Rutschman	1		
Randy Hoffman	1		
Jim Caywood	1		
Craig Hopkins	1		
David Franz	1		
Total	5	0	0

Certified:



Jennifer L. Mays, City Clerk

2025

**CERTIFICATE**

To the Clerk of Cowley, State of Kansas

We, the undersigned, officers of

**Udall**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and  
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

		2025 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>		Page No.		
Allocation of MVT, RVT, and 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		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	630,570	32,982
Debt Service	10-113		163,497	135,608
Library	12-1220		42,000	32,645
Special Highway			78,573	
Electric Fund			755,000	
Water Fund			154,859	
Sewer Fund			30,000	
Refuse Fund			80,000	
Local Sales Tax			12,500	
Non-Budgeted Funds				
<b>Totals</b>		xxxxxx	1,946,999	201,235
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice				
RNR Hearing Notice				
Neighborhood Revitalization				Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 44.187

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

Assisted by:

Jennifer Mays  
City Clerk  
Address: 110 S. Main  
Udall KS 67146  
Email:  
udallcity@cityofudall.com

Date Attested: 2024

County Clerk

Craig Hopkins  
David Franz  
Jim Caywood  
RANDY HOFFMAN  
Dan Rutschman  
MATT McALLISTER

Governing Body

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Bond SR 2013	5/15/2013	2/1/2029	2.25	1,270,000	463,438	2/24, 8/24	2/24, 8/24	12,363	85,000	10,400	85,000
GO Bond SR 2017	9/1/2017	9/14/2057	2.65	1,000,000	907,996	9/14	9/14	24,128	16,733	23,618	17,243
GO Bond SR 2023	4/25/2023	5/4/2023	2.13	544,687	544,687	5/4	5/4	9,350	17,886	8,970	18,266
<b>Total G.O. Bonds</b>					<b>1,916,120</b>			<b>45,840</b>	<b>119,619</b>	<b>42,988</b>	<b>120,509</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>1,916,120</b>			<b>45,840</b>	<b>119,619</b>	<b>42,988</b>	<b>120,509</b>

## PA Summary

Udall

2025

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1		247	6,618
Receipts:			
Ad Valorem Tax	48,243	163,323	xxxxxxxxxxxxxxxx
Delinquent Tax	1,390	241	
Motor Vehicle Tax	3,534	7,926	22,013
Recreational Vehicle Tax	73	172	445
16/20M Vehicle Tax	13	110	102
Commercial Vehicle Tax	17	59	316
Watercraft Tax	0	0	241
TRANSFERS	82,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>135,270</b>	<b>171,831</b>	<b>23,117</b>
<b>Resources Available:</b>	<b>135,270</b>	<b>172,078</b>	<b>29,735</b>
Expenditures:			
GO Bond SR 2013 INT	14,163	12,363	10,400
GO Bond SR 2017 INT	24,496	24,128	23,618
GO Bond SR 2023 INT	0	9,350	8,970
GO Bond SR 2013 PRIN	80,000	85,000	85,000
GO Bond SR 2017 PRIN	16,365	16,733	17,243
GO Bond SR 2023 PRIN	0	17,886	18,266
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>135,024</b>	<b>165,460</b>	<b>163,497</b>
Unencumbered Cash Balance Dec 31	247	6,618	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	165,460	165,460	163,497
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		163,497
	Tax Required		133,762
Delinquent Comp Rate:	1.4%		1,846
Amount of 2024 Ad Valorem Tax			135,608

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	0	6	5,345
Receipts:			
Ad Valorem Tax	26,694	31,466	xxxxxxxxxxxxxxxx
Delinquent Tax	913	300	
Motor Vehicle Tax	1,768	4,385	4,241
Recreational Vehicle Tax	36	95	86
16/20M Vehicle Tax	37	61	20
Commercial Vehicle Tax	8	32	61
Watercraft Tax		0	46
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>29,456</b>	<b>36,339</b>	<b>4,454</b>
<b>Resources Available:</b>	<b>29,456</b>	<b>36,345</b>	<b>9,799</b>
Expenditures:			
	29,450	31,000	42,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>29,450</b>	<b>31,000</b>	<b>42,000</b>
Unencumbered Cash Balance Dec 31	6	5,345	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	36,000	36,000	42,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		42,000
	Tax Required		32,201
Delinquent Comp Rate:	1.4%		444
Amount of 2024 Ad Valorem Tax			32,645

Qualifies for :

CPA Summary

Udall

2025

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

Adopted Budget <b>Water Fund</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,810	86,965	97,965
Receipts:			
Charges to Customers	175,258	250,000	250,000
Other	845	1,000	1,000
allocations	50,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>226,103</b>	<b>251,000</b>	<b>251,000</b>
<b>Resources Available:</b>	<b>234,913</b>	<b>337,965</b>	<b>348,965</b>
Expenditures:			
Expenditures:	40,831	120,000	80,000
salaries and benefits	107,117	120,000	74,859
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>147,948</b>	<b>240,000</b>	<b>154,859</b>
Unencumbered Cash Balance Dec 31	86,965	97,965	194,106
2023/2024/2025 Budget Authority Amount	240,000	240,000	154,859

Adopted Budget <b>Sewer Fund</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	26,436	94,923	39,923
Receipts:			
Charges to Customers	78,260		78,260
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>78,260</b>	<b>0</b>	<b>78,260</b>
<b>Resources Available:</b>	<b>104,696</b>	<b>94,923</b>	<b>118,183</b>
Expenditures:			
Expenditures:	9,773	55,000	30,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>9,773</b>	<b>55,000</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	94,923	39,923	88,183
2023/2024/2025 Budget Authority Amount	55,960	55,960	30,000

CPA Summary



2025

**NOTICE OF BUDGET HEARING**

The governing body of

Udall

will meet on September 11th 2024 at 6:30pm at Udall City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Udall City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	435,167	8.969	383,000	8.967	630,570	32,982	7.046
Debt Service	135,024	34.903	165,460	34.892	163,497	135,608	28.971
Library	29,450	6.725	31,000	6.723	42,000	32,645	6.974
Special Highway	20,000		15,000		78,573		
Electric Fund	779,887		795,529		755,000		
Water Fund	147,948		240,000		154,859		
Sewer Fund	9,773		55,000		30,000		
Refuse Fund	75,783		80,000		80,000		
Local Sales Tax	11,500		12,500		12,500		
Non-Budgeted Funds							
Totals	1,644,532	50.597	1,777,489	50.582	1,946,999	201,235	42.991
Revenue Neutral Rate**							44.187
Less: Transfers	0		0		0		
Net Expenditure	1,644,532		1,777,489		1,946,999		
Total Tax Levied	210,305		236,760		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,299,090		4,679,321		4,680,825		

## Outstanding Indebtedness,

	2022	2023	2024
January 1,			
G.O. Bonds	1,569,286	1,528,367	1,916,120
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	1,569,286	1,528,367	1,916,120

\*Tax rates are expressed in mills

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

**Jennifer L. Mays**

City Official Title: City Clerk

**Estimated Value Of One Mill For 2025**

The estimated value of one mill would be: \$4,681.00

**Want The Mill Rate The Same As For 2024?**

2024 Mill Rate Was:	50.582
2025 Tax Levy Fund Expenditures Must Be Increased By:	\$35,530
	\$0

**Impact On Keeping The Same Mill Rate As For 2024**

2025 Ad Valorem Tax Revenue:	\$201,235
2024 Ad Valorem Tax Revenue:	\$236,765
Change in Ad Valorem Tax Revenue:	-\$35,530

**What Mill Rate Would Be Desired?**

Revenue Neutral Rate	44.187
Current 2025 Estimated Mill Rate:	42.991
Desired 2025 Mill Rate:	0.000
2025 Ad Valorem Tax:	\$0
2025 Tax Levy Fund Exp. Changed By:	\$0

Is rate hearing/resolution required to exceed Revenue Neutral Rate?	No
---------------------------------------------------------------------	----



# Column

## AFFIDAVIT OF PUBLICATION

See Proof on Next Page

**Cowley Courier Traveler**  
200 East Fifth Avenue  
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:


### PUBLICATION DATES:

Aug. 8, 2024

Notice ID: HK2i22nGgrzGCM1IPqUd

Notice Name: City of Udall 8-8

PUBLICATION FEE: \$180.08

  
Publisher

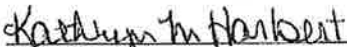
### VERIFICATION

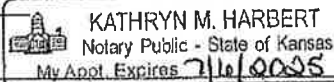
STATE OF KANSAS

COUNTY OF COWLEY COUNTY

Signed or attested before me on this

8<sup>th</sup> day of August, A.D. 2024.

  
Notary Public



(First published in the Cowley Courier/Traveler Thursday, 08/08, 2024.)

# NOTICE OF BUDGET HEARING

The governing body of

Udall

will meet on August 21, 2024 at 6:30pm at Udall City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Udall City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	435,167	8.969	383,000	8.967	630,570	32,982	7.046
Debt Service	135,024	34.903	165,460	34.892	163,497	135,608	28.971
Library	29,450	6.725	31,000	6.723	42,000	32,645	6.974
Special Highway	20,000		15,000		78,573		
Electric Fund	779,887		795,529		755,000		
Water Fund	147,948		240,000		154,859		
Sewer Fund	9,773		55,000		30,000		
Refuse Fund	75,783		80,000		80,000		
Local Sales Tax	11,500		12,500		12,500		
Non-Budgeted Funds							
Totals	1,644,532	50.597	1,777,489	50.582	1,946,999	201,235	42.991
						Revenue Neutral Rate**	44.187
Loss: Transfers	0		0		0		
Net Expenditure	1,644,532		1,777,489		1,946,999		
Total Tax Levied	210,305		236,760		XXXXXXXXXXXXXXX		
Assessed Valuation	4,299,090		4,679,321		4,680,825		
Outstanding Indebtedness,							
January 1,	2022		2023		2024		
G.O. Bonds	1,569,286		1,528,367		1,916,120		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	1,569,286		1,528,367		1,916,120		

\*Tax rates are expressed in mills

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

Jennifer L. Mays

City Official Title: City Clerk

2025

# NOTICE OF BUDGET HEARING

The governing body of

Udall

will meet on August 21, 2024 at 6:30pm at Udall City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Udall City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	435,167	8.969	383,000	8.967	630,570	32,982	7.046
Debt Service	135,024	34.903	165,460	34.892	163,497	135,608	28.971
Library	29,450	6.725	31,000	6.723	42,000	32,645	6.974
Special Highway	20,000		15,000		78,573		
Electric Fund	779,887		795,529		755,000		
Water Fund	147,948		240,000		154,859		
Sewer Fund	9,773		55,000		30,000		
Refuse Fund	75,783		80,000		80,000		
Local Sales Tax	11,500		12,500		12,500		
Non-Budgeted Funds							
Totals	1,644,532	50.597	1,777,489	50.582	1,946,999	201,235	42.991
Revenue Neutral Rate**							44.187
Less: Transfers	0		0		0		
Net Expenditure	1,644,532		1,777,489		1,946,999		
Total Tax Levied	210,305		236,760		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,299,090		4,679,321		4,680,825		

Outstanding Indebtedness,

January 1,	2022
G.O. Bonds	1,569,286
Revenue Bonds	0
Other	0
Lease Purchase Principal	0
Total	1,569,286

2023
1,528,367
0
0
0
1,528,367

2024
1,916,120
0
0
0
1,916,120

6:30pm

\*Tax rates are expressed in mills

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

Jennifer L. Mays

City Official Title: City Clerk

Page No.

Also present  
Mays  
King

Role call Aye Rutschman ✓

Aye Hoffman ✓

Aye Caswood NO rate entered @ 6:31pm

Aye Hopkins ✓

Aye Franz ✓

No comments from the floor

MOTION by vote to accept Franz  
2nd Hopkins

6:32 Adjourn  
Motion Hoffman  
2nd Caswood  
All Ayes