State of Kansas
City

2024

CERTIFICATE

To the Clerk of Jackson County, State of Kansas
We, the undersigned, officers of
City of Netawaka
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 2024; and
(3) the Amount(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, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	183,452	22,471	24.587
Debt Service	10-113				
Library	12-1220				
Special Highway		7	14,005		
Water		7	129,287		
Sewer		8	52,666		
Community Building Trust		8			
Non-Budgeted Funds		9			
Totals		xxxxxx	379,410	22,471	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			913,937
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 24.629

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: 8-11, 2023

County Clerk

Carol Kuthline Council
Council Member
Council
Mayor

Governing Body

City of Netawaka

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,471	4,210	129	177	0	27
Debt Service						
Library						
TOTAL	22,471	4,210	129	177	0	27

County Treas Motor Vehicle Estimate 4,210

County Treas Recreational Vehicle Estimate 129

County Treas 16/20M Vehicle Estimate 177

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 27

Motor Vehicle Factor 0.18735

Recreational Vehicle Factor 0.00574

16/20 Vehicle Factor 0.00788

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00120

City of Netawaka

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
Water	Water Reserve	3,264	3,364	3,364	12-825d
	Totals	3,264	3,364	3,364	
	Adjustments*				
	Adjusted Totals	3,264	3,364	3,364	

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

State of Kansas
City

City of Netawaka

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water--Series 2016 A	5/25/2016	5/25/2056	2.25	300,000	270,145	May	May	6,078	5,375	5,957	5,496
Total G.O. Bonds					**270,145**			**6,078**	**5,375**	**5,957**	**5,496**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**270,145**			**6,078**	**5,375**	**5,957**	**5,496**

City of Netawaka

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items 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
None							
				Totals	**0**	**0**	**0**

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

City of Netawaka

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	115,544	119,303	110,988
Receipts:			
Ad Valorem Tax	18,869	22,471	xxxxxxxxxxxxxxxxx
Delinquent Tax	185		
Motor Vehicle Tax	3,388	4,131	4,210
Recreational Vehicle Tax	122	116	129
16/20M Vehicle Tax	178	196	177
Commercial Vehicle Tax			0
Watercraft Tax	28	31	27
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment			
Compensating Use Tax	2,559	2,500	2,500
Local Sales Tax	9,636	8,750	8,750
Franchise Tax	9,280	9,000	9,000
Community Bldg Rent	959	1,000	1,000
Trash Collections	13,121	13,500	13,500
Building Permits	25	100	100
County Sales Taxes	5,082	4,250	4,250
Court Fines/Dues		1,000	1,000
Licenses/Dog	70	100	100
EMC Reimbursements/Dividend	1,467	1,500	1,500
Donations-Community Building (Reimb CBld)		200	200
Mowing Reimbursements	183		
Pop Reimbursement	2,910	3,000	3,000
Disconnect/Connect Fees	274	300	300
Insurance Refund	36		
Park Rental			
Interest from CDs	142	100	
Interest on Idle Funds	179	150	250
Neighborhood Revitalization Rebate			0
Miscellaneous	12		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**68,705**	**72,395**	**49,993**
Resources Available:	**184,249**	**191,698**	**160,981**
Expenditures:			
Salaries & Wages	6,523	7,500	7,500
Employee Benefits	909	1,500	1,500
Council Pay	360	360	360
Utilities	8,444	8,500	8,600
Telephone	455	500	500
Insurance	9,014	9,500	9,500
Trash Contract	11,605	13,000	13,000
Special Clean-up Fees	219	500	1,000
Community Building & City Hall	144	500	1,250
Equipment Repair & Fuel	140	3,500	3,500
Office Supplies	494	1,000	1,000
Legal Fees	3,979	4,000	4,000
Municipal Judge Fee	500	2,000	2,000
Postage	139	500	500
Budget & Publications	400	450	450
Returned Checks		400	400
Street Repairs	8,342	17,500	30,000
Water Repairs			
League of Municipalities Dues	115	250	250
Park Maintenance	300	1,500	1,500
Donations	125	250	250
Pop purchases	1,773	2,500	2,500
Storm Siren			
Capital Outlay (22-Mower)	10,377	5,000	93,892
Miscellaneous	589		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**64,946**	**80,710**	**183,452**
Unencumbered Cash Balance Dec 31	119,303	110,988	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	152,704	178,458	183,452
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	183,452
		Tax Required	22,471
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	22,471

CPA Summary

City of Netawaka 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	8,831	9,565	10,295
Receipts:			
State of Kansas Gas Tax	3,760	3,730	3,710
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous	1		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,761**	**3,730**	**3,710**
Resources Available:	**12,592**	**13,295**	**14,005**
Expenditures:			
Street Repair and Maint	812	3,000	14,005
Insurance	803		
Parts & Fuel	1,412		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,027**	**3,000**	**14,005**
Unencumbered Cash Balance Dec 31	9,565	10,295	0
2022/2023/2024 Budget Authority Amount:	6,446	9,945	14,005

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	81,612	83,054	72,637
Receipts:			
Charges to Customers	44,860	55,000	55,000
Deposits	150	150	150
Late Fees	1,903	1,500	1,500
Repair Charges	488		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**47,401**	**56,650**	**56,650**
Resources Available:	**129,013**	**139,704**	**129,287**
Expenditures:			
Salaries & Wages	2,789	3,600	3,600
Employee Benefits	462	500	500
Repairs & Supplies	837	5,000	10,000
Sales Tax		300	300
Water Deposit Refunds		200	200
KS Health & Environment	572	800	800
Rural Water # 3	24,813	33,000	35,000
Electricity	514	800	1,000
Kansas Rural Assoc. & Dues	78	200	200
Postage	99	600	600
Insurance	803	1,500	1,500
Office Supplies		250	250
Capital Outlay		5,000	59,020
Water Tower Improvements/Inspection			1,000
USDA Loan	11,453	11,453	11,453
Budget & Publications	160	350	350
Transfer to Water Reserve	3,264	3,364	3,364
KS League of Municipalities- dues	115	150	150
Miscellaneous	501		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**45,959**	**67,067**	**129,287**
Unencumbered Cash Balance Dec 31	83,054	72,637	0
2022/2023/2024 Budget Authority Amount:	124,804	122,645	129,287

CPA Summary

City of Netawaka 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	79,971	80,566	45,166
Receipts:			
Cash Adjustment			
Charges to Customers	6,204	7,500	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,204**	**7,500**	**7,500**
Resources Available:	**86,175**	**88,066**	**52,666**
Expenditures:			
Salaries & Wages	2,133	3,000	3,000
Employee Benefits	344	500	500
Electricity	459	800	800
Lab Fees & Permits	1,571	2,100	2,100
Repairs		5,000	38,766
Logoon Repairs		30,000	6,000
Postage		100	100
Insurance	803	900	900
Office Supplies		250	250
Dues	115	150	150
Budget & Publications	85	100	100
Miscellaneous	99		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,609**	**42,900**	**52,666**
Unencumbered Cash Balance Dec 31	80,566	45,166	0
2022/2023/2024 Budget Authority Amount:	67,905	47,071	52,666

25000 Co ARPA
20900 ARPA

75000 Lagoon

29100

Adopted Budget **Community Building Trust**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	38,182	38,316	38,316
Receipts:			
*** Non-Budgeted Fund***			
Interest on CDs	120		
Interest on Idle Funds	8		
Miscellaneous	6		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**134**	**0**	**0**
Resources Available:	**38,316**	**38,316**	**38,316**
Expenditures:			
Cleaning & Repairs			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	38,316	38,316	38,316
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

City of Netawaka

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**AM Rescue Plan Act**		**Park Project**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	16,320	Cash Balance Jan 1	10,454	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		26,774
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from Water	3,264	ARPA 2022	10,454	Donations						
		JA Co ARPA								
Total Receipts	3,264	Total Receipts	10,454	Total Receipts	0	Total Receipts	0	Total Receipts	0	13,718
Resources Available:	19,584	Resources Available:	20,908	Resources Available:	0	Resources Available:	0	Resources Available:	0	40,492
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				JA Co Community						
				Foundation						
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	19,584	Cash Balance Dec 31	20,908	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	40,492 **
										40,492 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Netawaka
will meet on September 11, 2023 at 7:00 PM at Netawaka City Hall 418 Kansas St., Netawaka for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Netawaka City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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 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	64,946	26.038	80,710	27.124	183,452	22,471	24.629
Special Highway	3,027		3,000		14,005		
Water	45,959		67,067		129,287		
Sewer	5,609		42,900		52,666		
Community Building Trust							
Reserves ARPA							
Totals	119,541	26.038	193,677	27.124	379,410	22,471	24.629
						*Revenue Neutral Rate***	*24.629*
Less: Transfers	3,264		3,364		3,364		
Net Expenditure	116,277		190,313		376,046		
Total Tax Levied	19,971		22,471		xxxxxxxxxxxxxxxxx		
Assessed Valuation	767,007		828,466		912,392		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	280,543	280,543	270,145
Lease Purchase Principal	0	0	0
Total	280,543	280,543	270,145

*Tax rates are expressed in mills

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

Kristi Dohl
City Official Title: Clerk

Resolution No. 2023-01

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

WHEREAS, the Revenue Neutral Rate for the City of Netawaka was calculated as 24.629 mills by the Jackson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Netawaka, 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 Netawaka:

The City of Netawaka shall levy a property tax rate exceeding the Revenue Neutral Rate of 24.629 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 11th day of September 2023 (month and year) and SIGNED by the Mayor.

Jon S. Bahaka
Mayor

Attested: 9/11/2023
City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Jon Bahaka	X		
Doug Amon			X
Aaron Achten	X		
Carol Keithline	X		
Daryl Wilson	X		
Della Wrightsman-Wilson			X
Total	4	0	2

Attested: MY

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Netawaka , HEREBY NOTIFIES THE Jackson County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 24.629. The date of our hearing is September 11, 2023 at 7:00 PM and will be held at Netawaka City Hall 418 Kansas St., Netawaka , 0, 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, 2023.

WITNESS my hand and official seal on July 6, 2023.

(Seal)

Kristi Dahl

Clerk or Officer of Governing Body

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, July 12, 2023.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Netawaka

will meet on September 11, 2023 at 7:00 PM at Netawaka City Hall, 418 Kansas St., Netawaka, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Netawaka City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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 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	64,946	26.038	80,710	27.124	183,452	22,471	24.629
Special Highway	3,027		3,000		14,005		
Water	45,959		67,067		139,287		
Sewer	5,609		42,900		52,666		
Community Building Trust							
Reserves ARPA							
Totals	119,541	26.038	193,677	27.124	379,410	22,471	24.629
						Revenue Neutral Rate**	24.629
Less: Transfers	3,264		3,364		3,364		
Net Expenditure	116,277		190,313		376,046		
Total Tax Levied	19,971		22,471		xxxxxxxxxxxxxxxxx		
Assessed Valuation	767,007		828,466		912,392		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	280,543	280,543	270,145
Lease Purchase Principal	0	0	0
Total	280,543	280,543	270,145

*Tax rates are expressed in mills.

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

Kristi Dohl

City Official Title: Clerk

L28t1