State of Kansas
Special District

CERTIFICATE

2023

To the Clerk of Wabaunsee, State of Kansas
We, the undersigned, officers of
Lake Wabaunsee Improvement District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	112,000	34,376	4.614
Debt Service	10-113				
Road Maintenance	19-2765h	6	178,000	89,083	11.956
		6			
Sewer Fund		7	114,900		
Water Fund		7	188,385		
Sewer Replacement		8	250,000		
Sewer Self Insurance		8	45,000		
Water Replacement		9	65,000		
		9			
Totals		xxxxxxxxxx	953,285	123,459	16.570
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		11			7,451,158
RNR Hearing Notice		12			
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 16.627

Assisted by:
Varney & Associates, CPAs, LLC

Address:
1501 Poyntz Ave.
Manhattan, KS 66502
Email:
aswartz@varney.com

Attest: December 7, 2022

County Clerk

Governing Body

CPA Summary

Lake Wabaunsee Improvement District
Wabaunsee

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	36,813	1,485	30	0	0	297
Debt Service	0	0	0	0	0	0
Road Maintenance	87,099	3,515	70	0	0	703
	0	0	0	0	0	0
Total	123,912	5,000	100	0	0	1,000

County Treas Motor Vehicle Estimate: 5,000

County Treas Recreational Vehicle Estimate: 100

County Treas 16/20M Vehicle Estimate: 0

County Treas Commercial Vehicle Tax Estimate: 0

County Treas Watercraft Tax Estimate: 1,000

MVT Factor: 0.04035

RVT Factor: 0.00081

16/20M Factor: 0.00000

Comm Veh Factor: 0.00000

Watercraft Factor: 0.00807

2023

Lake Wabaunsee Improvement District
Wabaunsee

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
Sewer Fund	Sewer Reserve for Pump I	8,400	8,400	8,400	12-631o
Water Fund	Water Replacement	5,400	5,400	5,400	12-631o
	Totals	13,800	13,800	13,800	
	Adjustments*				
	Adjusted Totals	13,800	13,800	13,800	

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

Lake Wabaunsee Improvement District
Wabaunsee

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2012	9/19/2012	2.25-3.00	1,320,000	100,000	1/1 , 7/1	1/1 , 7/1	2,877	50,000	1,500	50,000
Series 2018	6/26/2018	3.00-3.75	840,000	840,000	7/1	7/1	28,648	5,000	28,485	5,000
Total G.O.				940,000			31,525	55,000	29,985	55,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**940,000**			**31,525**	**55,000**	**29,985**	**55,000**

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 On Jan 1, 2022	Payments Due 2022	Payments Due 2023
			Total	**0**	**0**	**0**	**0**

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

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	60,136	85,169	49,543
Receipts:			
Ad Valorem Tax	36,397	36,813	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,456	1,485
Recreational Vehicle Tax		38	30
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		326	297
LAVTR			0
In Lieu of Taxes			
Customer charges	25,128	25,249	25,404
Service charges	440	289	351
Reimbursed expense	125	109	113
Custom work	175	186	190
Parks and recreation	525	504	515
Proceeds from sale of equipment	0	0	0
Interest on Idle Funds	8,985	1,860	
Neighborhood Revitalization Rebate			0
Miscellaneous	147	100	100
Does misc. exceed 10% of Total Receipts			
Total Receipts	**71,922**	**66,930**	**28,485**
Resources Available:	**132,058**	**152,099**	**78,028**
Expenditures:			
Personal services	25,296	26,266	30,000
Contractual services	9,490	17,450	20,000
Commodities	12,103	28,840	32,000
Capital outlay	0	30,000	30,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**46,889**	**102,556**	**112,000**
Unencumbered Cash Balance Dec 31	85,169	49,543	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	104,726	102,555	112,000
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	112,000
		Tax Required	33,972
	Delinquent Comp Rate:	1.2%	404
		Amount of 2022 Ad Valorem Tax	34,376

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road Maintenance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	81,096	132,921	85,077
Receipts:			
Ad Valorem Tax	93,124	87,099	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,729	3,515
Recreational Vehicle Tax		99	70
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		834	703
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	600	600	600
Does misc. exceed 10% of Total Receipts			
Total Receipts	**93,724**	**92,361**	**4,888**
Resources Available:	**174,820**	**225,282**	**89,965**
Expenditures:			
Personnel Services	25,296	82,400	80,000
Contractual services	9,489	0	15,500
Commodities	7,114	0	36,000
Capital outlay		57,805	46,500
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**41,899**	**140,205**	**178,000**
Unencumbered Cash Balance Dec 31	132,921	85,077	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	138,913	140,205	178,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	178,000
		Tax Required	88,035
	Delinquent Comp Rate:	1.2%	1,048
		Amount of -1 Ad Valorem Tax	89,083

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	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.2%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	56,877	60,339	41,633
Receipts:			
Customer charges	71,937	75,324	73,000
Connection fee		687	
Custom work	296	2,983	1,100
Interest on Idle Funds			
Miscellaneous	371		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**72,604**	**78,994**	**74,100**
Resources Available:	**129,481**	**139,333**	**115,733**
Expenditures:			
Personal services	37,944	40,000	42,500
Contractual services	15,661	20,000	20,500
Commodities	7,137	9,300	8,500
Capital Outlay		20,000	35,000
Transfer to sewer replacement	8,400	8,400	8,400
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**69,142**	**97,700**	**114,900**
Unencumbered Cash Balance Dec 31	60,339	41,633	833
2021/2022/2023 Budget Authority Amount:	111,400	112,000	114,900

Adopted Budget **Water Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	222,175	243,879	249,144
Receipts:			
Water sales	34,571	35,708	36,500
Water assessments	112,571	120,723	122,000
Fire assessments	33,056	34,807	35,000
Water connection fee	1,750		
Water protection fee	172	189	200
Interest on Idle Funds			
Miscellaneous	931	509	500
Does misc. exceed 10% of Total Receipts			
Total Receipts	**183,051**	**191,936**	**194,200**
Resources Available:	**405,226**	**435,815**	**443,344**
Expenditures:			
Personal services	37,944	39,398	41,000
Contractual services	14,232	18,375	19,000
Commodities	6,242	18,121	19,000
Water purchased	15,382	18,854	19,000
Debt service	82,147	86,523	84,985
Transfer to water replacement reserve	5,400	5,400	5,400
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**161,347**	**186,671**	**188,385**
Unencumbered Cash Balance Dec 31	243,879	249,144	254,959
2021/2022/2023 Budget Authority Amount:	186,172	187,000	188,385

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Replacement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	248,253	242,523	245,923
Receipts:			
Transfers in	8,400	8,400	8,400
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,400**	**8,400**	**8,400**
Resources Available:	**256,653**	**250,923**	**254,323**
Expenditures:			
Sewer pump replacements	14,130	5,000	250,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**14,130**	**5,000**	**250,000**
Unencumbered Cash Balance Dec 31	242,523	245,923	4,323
2021/2022/2023 Budget Authority Amount:	155,000	155,000	250,000

Adopted Budget **Sewer Self Insurance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	59,485	59,485	49,485
Receipts:			
Sewer Self Insurance			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**59,485**	**59,485**	**49,485**
Expenditures:			
Sewer panel replacements	0	10,000	45,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**10,000**	**45,000**
Unencumbered Cash Balance Dec 31	59,485	49,485	4,485
2021/2022/2023 Budget Authority Amount:	56,539	57,000	45,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Replacement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	49,184	54,584	59,984
Receipts:			
Transfers in	5,400	5,400	5,400
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,400**	**5,400**	**5,400**
Resources Available:	**54,584**	**59,984**	**65,384**
Expenditures:			
Capital outlay	0	0	65,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**65,000**
Unencumbered Cash Balance Dec 31	54,584	59,984	384
2021/2022/2023 Budget Authority Amount:	35,000	35,000	65,000

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:			
fees			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts			
Resources Available:			
Expenditures:			
bills			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary

State of Kansas
2023 Special District

NOTICE OF BUDGET HEARING

The governing body of

Lake Wabaunsee Improvement District

Wabaunsee

will meet on August 6, 2022 at 8:30 A.M. at Wabaunsee Fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at Wabaunsee Fire District Building 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 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	46,889	5.318	102,556	5.305	112,000	34,376	4.613
Debt Service							
Road Maintenance	41,899	13.615	140,205	12.553	178,000	89,083	11.955
Sewer Fund	69,142		97,700		114,900		
Water Fund	161,347		186,671		188,385		
Sewer Replacement	14,130		5,000		250,000		
Sewer Self Insurance			10,000		45,000		
Water Replacement					65,000		
Totals	333,407	18.933	542,132	17.858	953,285	123,459	16.568
						*Revenue Neutral Rate***	*16.627*
Less: Transfers	13,800		13,800		13,800		
Net Expenditures	319,607		528,332		939,485		
Total Tax Levied	123,911		123,912		xxxxxxxxxxxxxxx		
Assessed Valuation	6,544,843		6,938,217		7,451,452		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	1,035,000	990,000	940,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,035,000	990,000	940,000

*Tax rates are expressed in mills.

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

0

0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2023 Special District

The governing body of

Lake Wabaunsee Improvement District

Wabaunsee

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.

Detailed budget information is available at 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 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
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General	46,889	5.318	102,556	5.305	112,000	34,376	4.613
Debt Service							
Road Maintenance	41,899	13.615	140,205	12.553	178,000	89,083	11.955
Sewer Fund	69,142		97,700		114,900		
Water Fund	161,347		186,671		188,385		
Sewer Replacement	14,130		5,000		250,000		
Sewer Self Insurance			10,000		45,000		
Water Replacement					65,000		
Totals	333,407	18.933	542,132	17.858	953,285	123,459	16.568
						*Revenue Neutral Rate***	*16.627*
Less: Transfers	13,800		13,800		13,800		
Net Expenditures	319,607		528,332		939,485		
Total Tax Levied	123,911		123,912		xxxxxxxxxxxxxxx		
Assessed Valuation	6,544,843		6,938,217		7,451,452		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	1,035,000	990,000	940,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,035,000	990,000	940,000

*Tax rates are expressed in mills.

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

0

0

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Lake Wabaunsee Improvement District

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Wabaunsee

Revenue Neutral Rate*	16.627	Proposed Tax Rate	16.568

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

Being first duly sworn, deposes and says: That she is the owner and publisher of *THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE,* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas, with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Kansas, in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week(s), the first publication thereof being made as afore said on the 28th day of July, 2022, with subsequent publications being made on the following date(s):

....., 2022

....., 2022

Lori L. Daniel

Subscribed and sworn to before me this

..... Day ..... , 2022

.....
Notary or Clerk of District Court

My commission expires: .....

Published in The Wabaunsee County Signal-Enterprise, Thursday, July 28, 2022.

NOTICE OF BUDGET HEARING 2023

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Lake Wabaunsee Improvement District
Wabaunsee
will meet on August 6, 2022 at 8:30 A.M. at Wabaunsee Fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
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General	46,689	5.318	102,356	5.305	112,000	34,376	4.613
Debt Service							
Road Maintenance	41,899	13.613	140,205	17.553	178,000	89,083	11.955
Sewer Fund	69,142		97,700		114,900		
Water Fund	161,347		188,671		188,385		
Sewer Replacement	14,130		5,000		250,000		
Sewer Self Insurance			10,000		45,000		
Water Replacement					63,000		
Totals	333,407	18.933	542,132	17.858	951,285	123,459	16.568
						Revenue Neutral Rate**	16.627
Less: Transfers	13,800		13,800		13,800		
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Total Tax Levied	123,911		123,912		xxxxxxxxxxxxxxx		
Assessed Valuation	6,544,843		6,938,217		7,451,452		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	1,035,000	990,000	940,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,035,000	990,000	940,000

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

0