CERTIFICATE

2024

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

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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	125,000	34,483	4.149
Debt Service	10-113				
Road Maintenance	19-2765h	6	188,017	88,990	10.706
		6			
Sewer Fund		7	112,400		
Water Fund		7	436,725		
Sewer Replacement		8	240,000		
Sewer Self Insurance		8	45,000		
Water Replacement		9	65,000		
		9			
Totals		xxxxxxxxxx	1,212,142	123,473	14.855
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		11			8,311,860
RNR Hearing Notice		11			Nov. 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 14.855

Assisted by:
Varney & Associates, CPAs, LLC

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

Jenny M Weaber Secretary
Harold LeDuc Pres.

Attest: October 26 2023
Kelly Emick
County Clerk

Governing Body

CPA Summary

Lake Wabaunsee Improvement District
Wabaunsee

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	34,376	1,142	16	0	0	404
Debt Service	0	0	0	0	0	0
Road Maintenance	89,083	2,958	42	0	0	1,046
	0	0	0	0	0	0
Total	123,459	4,100	58	0	0	1,450

County Treas Motor Vehicle Estimate 4,100

County Treas Recreational Vehicle Estimate 58

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 1,450

MVT Factor 0.03321

RVT Factor 0.00047

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.01174

Lake Wabaunsee Improvement District
Wabaunsee

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
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 2023 and/or 2024 from a non-budgeted fund.

Lake Wabaunsee Improvement District
Wabaunsee

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2012	9/19/2012	2.25-3.00	1,320,000	50,000	1/1 , 7/1	1/1 , 7/1	1,500	50,000	-	-
Series 2018	6/26/2018	3.00-3.75	840,000	835,000	7/1	7/1	28,485	5,000	28,323	55,000
Total G.O.				885,000			29,985	55,000	28,323	55,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**885,000**			**29,985**	**55,000**	**28,323**	**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, 2023	Payments Due 2023	Payments Due 2024
			Total	**0**	**0**	**0**	**0**

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

Lake Wabaunsee Improvement District 2024 State of Kansas
Wabaunsee Special Districts
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	85,169	106,019	56,880
Receipts:			
Ad Valorem Tax	38,580	34,376	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,485	1,142
Recreational Vehicle Tax		30	16
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		297	404
LAVTR			0
In Lieu of Taxes			
Customer charges	25,987	25,404	26,000
Service charges	445	351	350
Reimbursed expense	252	113	100
Custom work	175	190	200
Parks and recreation	395	515	500
Interest on Idle Funds	13,083	0	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous	127	100	100
Does misc. exceed 10% of Total Receipts			
Total Receipts	**79,044**	**62,861**	**33,812**
Resources Available:	**164,213**	**168,880**	**90,692**
Expenditures:			
Personal services	31,234	30,000	37,000
Contractual services	9,752	20,000	22,000
Commodities	17,208	32,000	33,000
Capital outlay	0	30,000	33,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**58,194**	**112,000**	**125,000**
Unencumbered Cash Balance Dec 31	106,019	56,880	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	102,555	112,000	125,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,000
		Tax Required	34,308
	Delinquent Comp Rate:	0.5%	175
		Amount of 2023 Ad Valorem Tax	34,483

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road Maintenance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	132,921	172,562	94,833
Receipts:			
Ad Valorem Tax	91,524	89,083	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,515	2,958
Recreational Vehicle Tax		70	42
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax		0	0
Watercraft Tax		7,003	1,046
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	600	600	600
Does misc. exceed 10% of Total Receipts			
Total Receipts	**92,124**	**100,271**	**4,646**
Resources Available:	**225,045**	**272,833**	**99,479**
Expenditures:			
Personnel Services	31,233	80,000	82,000
Contractual services	9,752	15,500	15,000
Commodities	11,498	36,000	38,000
Capital outlay	0	46,500	49,000
Cash Forward (2024 column)			4,017
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**52,483**	**178,000**	**188,017**
Unencumbered Cash Balance Dec 31	172,562	94,833	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	140,205	178,000	188,017
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	188,017
		Tax Required	88,538
	Delinquent Comp Rate:	0.5%	452
		Amount of -1 Ad Valorem Tax	88,990

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	xxxxxxxxxxxxxxxxx
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 (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.5%	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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	60,339	54,005	38,205
Receipts:			
Customer charges	73,525	73,000	75,000
Connection fee			
Custom work	1,100	1,100	1,100
Interest on Idle Funds			
Miscellaneous	539		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**75,164**	**74,100**	**76,100**
Resources Available:	**135,503**	**128,105**	**114,305**
Expenditures:			
Personal services	46,850	42,500	47,000
Contractual services	16,303	20,500	20,500
Commodities	9,945	8,500	8,500
Capital Outlay		10,000	28,000
Transfer to sewer replacement	8,400	8,400	8,400
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**81,498**	**89,900**	**112,400**
Unencumbered Cash Balance Dec 31	54,005	38,205	1,905
2022/2023/2024 Budget Authority Amount:	112,000	114,900	112,400

Adopted Budget **Water Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	243,879	243,169	248,984
Receipts:			
Water sales	33,169	36,500	36,500
Water assessments	114,134	122,000	122,000
Fire assessments	33,339	35,000	35,000
Water connection fee			
Water protection fee	163	200	200
Interest on Idle Funds			
Miscellaneous		500	500
Does misc. exceed 10% of Total Receipts			
Total Receipts	**180,805**	**194,200**	**194,200**
Resources Available:	**424,684**	**437,369**	**443,184**
Expenditures:			
Personal services	46,850	41,000	41,000
Contractual services	14,627	19,000	19,000
Commodities	5,480	19,000	19,000
Water purchased	18,030	19,000	19,000
Capital Outlay	0	0	250,000
Debt service	85,754	84,985	83,325
Transfer to water replacement reserve	5,400	5,400	5,400
Cash Forward (2024 column)			
Miscellaneous	5,374		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**181,515**	**188,385**	**436,725**
Unencumbered Cash Balance Dec 31	243,169	248,984	6,459
2022/2023/2024 Budget Authority Amount:	187,000	188,385	436,725

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Replacement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	242,523	234,868	238,268
Receipts:			
Transfers in	8,400	8,400	8,400
Interest on Idle Funds			
Miscellaneous	915		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,315**	**8,400**	**8,400**
Resources Available:	**251,838**	**243,268**	**246,668**
Expenditures:			
Sewer pump replacements	16,970	5,000	240,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**16,970**	**5,000**	**240,000**
Unencumbered Cash Balance Dec 31	234,868	238,268	6,668
2022/2023/2024 Budget Authority Amount:	155,000	250,000	240,000

Adopted Budget **Sewer Self Insurance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	59,485	59,795	49,795
Receipts:			
Sewer Self Insurance			
Interest on Idle Funds	310		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**310**	**0**	**0**
Resources Available:	**59,795**	**59,795**	**49,795**
Expenditures:			
Sewer panel replacements	0	10,000	45,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**10,000**	**45,000**
Unencumbered Cash Balance Dec 31	59,795	49,795	4,795
2022/2023/2024 Budget Authority Amount:	57,000	45,000	45,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Replacement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	54,584	59,984	65,384
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:	**59,984**	**65,384**	**70,784**
Expenditures:			
Capital outlay	0	0	65,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**65,000**
Unencumbered Cash Balance Dec 31	59,984	65,384	5,784
2022/2023/2024 Budget Authority Amount:	35,000	65,000	65,000

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:			
fees			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts			
Resources Available:			
Expenditures:			
bills			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

State of Kansas
2024 Special District

NOTICE OF BUDGET HEARING

The governing body of

Lake Wabaunsee Improvement District

Wabaunsee

will meet on August 5, 2023 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 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 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	58,194	5.305	112,000	4.614	125,000	34,483	4.149
Debt Service							
Road Maintenance	52,483	12.553	178,000	11.956	188,017	88,990	10.706
Sewer Fund	81,498		89,900		112,400		
Water Fund	181,515		188,385		436,725		
Sewer Replacement	16,970		5,000		240,000		
Sewer Self Insurance			10,000		45,000		
Water Replacement					65,000		
Totals	390,660	17.858	583,285	16.570	1,212,142	123,473	14.855
						*Revenue Neutral Rate***	*14.855*
Less: Transfers	13,800		13,800		13,800		
Net Expenditures	376,860		569,485		1,198,342		
Total Tax Levied	123,912		123,459		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,938,217		7,451,158		8,311,860		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
G.O. Bonds	990,000	940,000	885,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	990,000	940,000	885,000

*Tax rates are expressed in mills.

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

David Niedfeldt
Superintendent

2024

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*	14.855	Proposed Tax Rate	14.855

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

eing first duly sworn, deposes and says: That she s the owner and publisher of *THE WABAUNSEE OUNTY SIGNAL-ENTERPRISE*, a weekly newspaper rinted in the State of Kansas, and published in and of eneral circulation in Wabaunsee County, Kansas, ith a general paid circulation on a weekly basis in Vabaunsee County, Kansas, and that said newspaper s not a trade, religious or fraternal publication.

aid newspaper is a weekly, published at least weekly 0 times a year; has been so published continuously nd uninterruptedly in said county and state for a eriod of more than five years prior to the first ublication of said notice; and has been admitted at ie post office of Alma, Kansas, in said County as econd class manner.

hat the attached notice is a true copy thereof nd was published in the regular nd entire issue of said newspaper for ..1.. onsecutive week(s), the first publication thereof eing made as afore said on the ..27th.. day ..July.., 2023, with ubsequent publications being made on the following ate(s):

....., 2023

....., 2023

Lori L Daniel

ubscribed and sworn to before me this

..... Day ..... , 2023

.....
Notary or Clerk of District Court

y commission expires: .....

inter's fee $.....

dditional copies $.....

tal publication fee $.....

nd Notarized Copy .....

Published in the Wabaunsee County Signal-Enterprise, Thursday, July 27, 2023.

NOTICE OF BUDGET HEARING

The governing body of
Lake Wabaunsee Improvement District
Wabaunsee
will meet on August 5, 2023 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 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 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	58,194	5.305	112,000	4.614	125,000	34,483	4.149
Debt Service							
Road Maintenance	52,483	12.553	178,000	11.956	188,017	88,990	10.706
Sewer Fund	81,498		89,900		112,400		
Water Fund	181,515		188,385		436,725		
Sewer Replacement	16,970		5,000		240,000		
Sewer Self Insurance			10,000		45,000		
Water Replacement					65,000		
Totals	390,660	17.858	583,285	16.570	1,212,142	123,473	14.855
						*Revenue Neutral Rate***	*14.855*
Less: Transfers	13,800		13,800		13,800		
Net Expenditures	376,860		569,485		1,198,342		
Total Tax Levied	123,912		123,459		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,938,217		7,451,158		8,311,860		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	990,000	940,000	885,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	990,000	940,000	885,000

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

David Niedfeldt
Superintendent