State of Kansas
Special District

CERTIFICATE

2025

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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	183,140	34,333	3.719
Debt Service	10-113				
Road Maintenance	19-2765h	6	362,942	135,318	14.656
		6			
Sewer Fund		7	102,900		
Water Fund		7	409,725		
Sewer Replacement		8	240,000		
Sewer Self Insurance		8	45,000		
Water Replacement		9	65,000		
Trash Truck Replacement		9	17,500		
Totals		xxxxxxxxx	1,426,207	169,651	18.375
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		10			
RNR Hearing Notice		11			
Neighborhood Revitalization Rebate					

County Clerk's Use Only

9,233,074

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 13.373

Assisted by:
Varney & Associates, CPAs, LLC

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

Jerry M Hagan, President

Richard B. Ortman, Treasurer

Attest: Oct 2024

County Clerk

Governing Body

CPA Summary

Lake Wabaunsee Improvement District
Wabaunsee

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	34,483	1,003	16	0	2	295
Debt Service	0	0	0	0	0	0
Road Maintenance	88,990	2,589	41	0	4	762
	0	0	0	0	0	0
Total	123,473	3,592	57	0	6	1,057

County Treas Motor Vehicle Estimate 3,592

County Treas Recreational Vehicle Estimate 57

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 6

County Treas Watercraft Tax Estimate 1,057

MVT Factor 0.02909

RVT Factor 0.00046

16/20M Factor 0.00000

Comm Veh Facto 0.00005

Watercraft Factor 0.00856

2025

Lake Wabaunsee Improvement District
Wabaunsee

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Sewer Fund	Sewer Reserve for Pump	8,400	8,400	8,400	12-631o
Water Fund	Water Replacement	5,400	5,400	5,400	12-631o
General Fund	Trash Truck Replaceme	5,500	6,000	6,000	Home Rule
Sewer Self Insurance Fu	Sewer Reserve for Pump	3,035	-	-	12-631o
	Totals	22,335	19,800	19,800	
	Adjustments*				
	Adjusted Totals	22,335	19,800	19,800	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Lake Wabaunsee Improvement District
Wabaunsee

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2018	6/26/2018	3.00-3.75	840,000	830,000	7/1	7/1	28,323	55,000	26,535	60,000
Total G.O.				830,000			28,323	55,000	26,535	60,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**830,000**			**28,323**	**55,000**	**26,535**	**60,000**

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, 2024	Payments Due 2024	Payments Due 2025
			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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	106,019	132,117	75,412
Receipts:			
Ad Valorem Tax	36,186	34,483	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,142	1,003
Recreational Vehicle Tax		16	16
16/20M Vehicle Tax			0
Commercial Vehicle Tax			2
Watercraft Tax		404	295
LAVTR			0
In Lieu of Taxes			
Customer charges	26,291	26,000	26,000
Service charges	520	350	350
Reimbursed expense		100	100
Custom work	88	200	200
Parks and recreation	500	500	500
Sale of equipment	4,050		
Interest on Idle Funds	49,520	5,000	45,000
Neighborhood Revitalization Rebate			0
Miscellaneous	327	100	100
Does misc. exceed 10% of Total Receipts			
Total Receipts	**117,482**	**68,295**	**73,566**
Resources Available:	**223,501**	**200,412**	**148,978**
Expenditures:			
Personnel services	40,119	35,000	40,000
Contractual services	10,938	18,000	30,000
Commodities	34,827	33,000	40,000
Capital outlay		33,000	62,140
Transfers out	5,500	6,000	6,000
Cash Forward (2025 column)			5,000
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**91,384**	**125,000**	**183,140**
Unencumbered Cash Balance Dec 31	132,117	75,412	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	112,000	125,000	183,140
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	183,140
		Tax Required	34,162
	Delinquent Comp Rate:	0.5%	171
		Amount of 2024 Ad Valorem Tax	34,333

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	172,562	210,882	224,901
Receipts:			
Ad Valorem Tax	93,416	88,990	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,958	2,589
Recreational Vehicle Tax		42	41
16/20M Vehicle Tax			0
Commercial Vehicle Tax			4
Watercraft Tax		1,046	762
Reimbursed expenses	180		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**93,596**	**93,036**	**3,396**
Resources Available:	**266,158**	**303,918**	**228,297**
Expenditures:			
Personnel Services	40,118	45,000	50,000
Contractual services	10,872	15,000	20,000
Commodities	4,286	10,000	40,000
Capital outlay		5,000	247,942
Cash Forward (2025 column)		4,017	5,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**55,276**	**79,017**	**362,942**
Unencumbered Cash Balance Dec 31	210,882	224,901	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	178,000	188,017	362,942
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	362,942
		Tax Required	134,645
	Delinquent Comp Rate:	0.5%	673
		Amount of 2024 Ad Valorem Tax	135,318

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	54,005	36,204	27,904
Receipts:			
Customer charges	76,033	75,000	75,000
Connection fee			
Custom work	975	1,100	1,100
Reimbursed expenses	17,606		
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**94,614**	**76,100**	**76,100**
Resources Available:	**148,619**	**112,304**	**104,004**
Expenditures:			
Personnel services	60,178	47,000	39,000
Contractual services	19,335	20,500	20,000
Commodities	24,502	8,500	8,500
Capital Outlay		0	27,000
Transfer to sewer replacement	8,400	8,400	8,400
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**112,415**	**84,400**	**102,900**
Unencumbered Cash Balance Dec 31	36,204	27,904	1,104
2023/2024/2025 Budget Authority Amoun	114,900	112,400	102,900

Adopted Budget **Water Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	243,169	234,151	221,126
Receipts:			
Water sales	37,196	36,500	36,500
Water assessments	112,990	122,000	122,000
Fire assessments	32,937	35,000	35,000
Water connection fee			
Water protection fee	184	200	200
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**183,307**	**193,700**	**193,700**
Resources Available:	**426,476**	**427,851**	**414,826**
Expenditures:			
Personnel services	60,178	41,000	41,000
Contractual services	16,312	19,000	19,000
Commodities	5,129	19,000	5,000
Water purchased	19,989	19,000	19,000
Capital Outlay		20,000	232,000
Debt service	84,154	83,325	83,325
Transfer to water replacement reserve	5,400	5,400	5,400
Cash Forward (2025 column)			5,000
Miscellaneous	1,163		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**192,325**	**206,725**	**409,725**
Unencumbered Cash Balance Dec 31	234,151	221,126	5,101
2023/2024/2025 Budget Authority Amoun	188,385	436,725	409,725

See Tab A

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Replacement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	234,868	243,874	242,274
Receipts:			
Transfers in	11,435	8,400	8,400
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**11,435**	**8,400**	**8,400**
Resources Available:	**246,303**	**252,274**	**250,674**
Expenditures:			
Sewer pump replacements	2,429	10,000	240,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**2,429**	**10,000**	**240,000**
Unencumbered Cash Balance Dec 31	243,874	242,274	10,674
2023/2024/2025 Budget Authority Amount	250,000	240,000	240,000

Adopted Budget **Sewer Self Insurance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	59,795	56,760	50,760
Receipts:			
Sewer Self Insurance			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**59,795**	**56,760**	**50,760**
Expenditures:			
Sewer panel replacements		6,000	45,000
Transfers out	3,035		
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,035**	**6,000**	**45,000**
Unencumbered Cash Balance Dec 31	56,760	50,760	5,760
2023/2024/2025 Budget Authority Amount	45,000	45,000	45,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Replacement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	59,984	65,384	70,784
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:	**65,384**	**70,784**	**76,184**
Expenditures:			
Capital outlay	0	0	65,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**65,000**
Unencumbered Cash Balance Dec 31	65,384	70,784	11,184
2023/2024/2025 Budget Authority Amount	65,000	65,000	65,000

Adopted Budget **Trash Truck Replacement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	5,500	11,500
Receipts:			
Transfer in	5,500	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,500**	**6,000**	**6,000**
Resources Available:	**5,500**	**11,500**	**17,500**
Expenditures:			
Capital Outlay	0	0	17,500
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**17,500**
Unencumbered Cash Balance Dec 31	5,500	11,500	0
2023/2024/2025 Budget Authority Amount	0	0	17,500

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Lake Wabaunsee Improvement District

Wabaunsee

will meet on September 20, 2024 at 7:00 PM at Wabaunsee Fire District Building 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 Wabaunsee Fire District Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	91,384	4.614	125,000	4.149	183,140	34,333	3.718
Debt Service							
Road Maintenance	55,276	11.956	79,017	10.706	362,942	135,318	14.655
Sewer Fund	112,415		84,400		102,900		
Water Fund	192,325		206,725		409,725		
Sewer Replacement	2,429		10,000		240,000		
Sewer Self Insurance	3,035		6,000		45,000		
Water Replacement					65,000		
Trash Truck Replacemen					17,500		
Totals	456,864	16.570	511,142	14.855	1,426,207	169,651	18.373
						*Revenue Neutral Rate***	*13.373*
Less: Transfers	22,335		19,800		19,800		
Net Expenditures	434,529		491,342		1,406,407		
Total Tax Levied	123,459		123,473		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,451,158		8,311,860		9,233,308		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
G.O. Bonds	940,000	885,000	830,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	940,000	885,000	830,000

*Tax rates are expressed in mills.

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

Wyatt Anderson
Superintendent

Resolution No. 2024-1

A RESOLUTION OF THE LAKE WABAUNSEE IMPROVEMENT DISTRICT, WABAUNSEE COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lake Wabaunsee Improvement District was calculated as 13.373 mills by the Wabaunsee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Lake Wabaunsee Improvement District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 20, 2024 at 7:00 PM allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lake Wabaunsee Improvement District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LAKE WABAUNSEE IMPROVEMENT DISTRICT;

The Lake Wabaunsee Improvement District shall levy a property tax rate exceeding the Revenue Neutral Rate of 13.373 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 20 day of Sept 2024 (month and year) and **SIGNED** by the Governing Body.

Roll Call Vote

A Roll Call Vote of the LWID To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9-20-24
Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Jerry Hash	X		
James Johnson	X		
Richard Orton	X		
TOTAL			

Certified:
Richard B. Orton

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 22nd day of August, 2024, with subsequent publications being made on the following date(s):

....., 2024

....., 2024

Lori L. Daniel

Subscribed and sworn to before me this

..... Day ..... , 2024

.....

Notary or Clerk of District Court

My commission expires: .....

Printer's fee $.....

Additional copies $.....

Total publication fee $.....

Send Notarized Copy .....

Published in the Wabaunsee County Signal-Enterprise, Thursday, August 22, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

2025

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Lake Wabaunsee Improvement District

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

Wyatt Anderson
Superintendent