State of Kansas
City

2023

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
City of Sabetha
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 expenditures for the various funds for the year 2023; and (3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	6	3,072,663	643,795	26.335
Debt Service	10-113	8	526,721	281,144	11.501
Library	12-1220	8	136,813	122,236	5.001
Library Employee Benefits	12-16102	9	24,445	22,027	0.902
		9			
Special Highway		10	71,820		
Airport		10	100,000		
Sewer		11	2,595,000		
Special Parks & Rec		11	15,000		
Aquatic Center		12	224,250		
		12			
Electric		13	6,250,000		
Water		13	1,050,740		
Non-Budgeted Funds-A		14			
Totals		xxxxxx	14,067,452	1,069,202	43.739
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					
Neigborhood Revitalization Rebate					

Final County Assessed Valuation	County Clerk's Use Only
Nemaha County	18,313,029
Brown County	6,133,915
0	
0	
Nov 1, 2022 Total Assessed Valuation	24,446,944

Revenue Neutral Rate: 37.735

Assisted by:
Shambre Breithaupt, MBA
Gordon CPA LLC
Address:
4205 W 6th St, Ste C
Lawrence, KS 66049
Email:
sbreithaupt@cpagordon.com

Attest: December 29 2022
Mary Kay Schulkjans
County Clerk

Governing Body

CPA Summary

City of Sabetha

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	560,681	58,668	1,116	568	7,536	168
Debt Service	285,762	29,901	568	289	3,840	86
Library	119,044	12,456	237	120	1,600	36
Library Employee Bene	19,807	2,073	39	20	266	6
TOTAL	985,294	103,098	1,960	997	13,242	296

County Treas Motor Vehicle Estimate 103,098

County Treas Recreational Vehicle Estimate 1,960

County Treas 16/20M Vehicle Estimate 997

County Treas Commercial Vehicle Tax Estimate 13,242

County Treas Watercraft Tax Estimate 296

Motor Vehicle Factor 0.10464

Recreational Vehicle Factor 0.00199

16/20M Vehicle Factor 0.00101

Commercial Vehicle Factor 0.01344

Watercraft Factor 0.00030

City of Sabetha 2023

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
Parks and Recreation Fun	General Fund	9,374	15,000	15,000	K.S.A.79-2958
Highway Fund	General Fund	74,530	66,420	71,820	K.S.A. 68-590
Water Fund	General Fund	11,000	11,000	11,000	K.S.A. 12-825d
Sewer Fund	General Fund	2,500	2,500	2,500	K.S.A. 12-825d
Electric Fund	General Fund	321,000	500,000	500,000	K.S.A. 12-825d
	Totals	418,404	594,920	600,320	
	Adjustments*				
	Adjusted Totals	418,404	594,920	600,320	

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

State of Kansas
City

2023

City of Sabetha

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2016-A	10/5/2016	9/1/2036	3.00	3,300,000	2,620,000	3/1 & 9/1	9/1	78,600	145,000	74,250	150,000
Series 2018-B	10/15/2018	9/1/2026	3.25	2,000,000	1,310,000	3/1 & 9/1	9/1	42,575	245,000	34,612	255,000
Series 2018-A	9/27/2018	9/1/2038	4.85	815,000	735,000	3/1 & 9/1	9/1	35,647	30,000	34,193	30,000
Series 2020-A	9/1792020	9/1/2033	1.75	2,860,000	2,660,000	3/1 & 9/1	9/1	46,550	205,000	42,963	200,000
Total G.O. Bonds					**7,325,000**			**203,372**	**625,000**	**186,018**	**635,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Water Pollution Control #14	3/1/2004	9/1/2025	2.79	3,250,000	798,959	Monthly	Monthly	20,238	192,243	14,839	197,644
Water Pollution Control #19	6/3/2016	9/1/2037	2.00	1,340,450	1,072,757	3/1 & 9/1	3/1 & 9/1	21,169	57,509	20,014	58,664
Water Supply #2991	7/18/2019	2/1/2041	2.19	1,899,945	1,886,447	2/1 & 8/1	2/1 & 8/1	40,352	77,474	5,981	76,680
Total Other					**3,758,163**			**81,759**	**327,226**	**40,834**	**332,988**
Total Indebtedness					**11,083,163**			**285,131**	**952,226**	**226,852**	**967,988**

State of Kansas
City

2023

City of Sabetha

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 2022	Payments Due 2022	Payments Due 2023
Fire Truck	2019	2023	3.55	198,645	82,130	43,264	43,265
Ambulance	2020	2025	3.17	212,905	172,570	46,104	46,104
				Totals	**254,700**	**89,368**	**89,369**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: City of Sabetha
Nemaha County

As provided in KSA 75-2553 *et seq* ., two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$119,044	$122,236
Delinquent Tax	$12,961	$0
Motor Vehicle Tax	$215	$12,456
Recreational Vehicle Tax	$139	$237
16/20M Vehicle Tax	$0	$120
LAVTR	$0	$0
TOTAL TAXES	$132,359	$135,049
Difference in Total Taxes:	$2,690	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$21,973,778	$24,447,282
Did Assessed Valuation Decrease?	No	
Levy Rate	5.413	5.000
Difference in Levy Rate:	(0.413)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Sabetha 2023

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	791,841	928,041	298,954
Receipts:			
Ad Valorem Tax	500,128	560,681	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	61,404	54,266	58,668
Recreational Vehicle Tax	1,092	899	1,116
16/20M Vehicle Tax		580	568
Commercial Vehicle Tax		7,254	7,536
Watercraft Tax		83	168
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Transit Guest Tax	9,237	10,200	10,500
Local Alcoholic Liquor		7,908	8,150
Intergovernmental	411,018	45,000	125,000
Local Sales Tax			
Franchise Tax	275,028	253,200	275,000
Licenses	6,429	5,450	5,600
Fines and Fees	13,000	18,900	19,500
Reimbursement	193,208	25,000	100,000
Operating Transfers	418,404	665,920	
Charges for Service	683,753	544,040	625,000
Use of Property	36,447	30,000	31,000
Transfer from Parks and Recreation			15,000
Transfer from Highway Fund			71,820
Transfer from Water Fund			11,000
Transfer from Sewer Fund			2,500
Transfer from Electric Fund			571,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,986	4,700	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous	281,981	120,000	188,545
Does miscellaneous exceed 10% of Total			
Total Receipts	**2,893,116**	**2,354,081**	**2,132,670**
Resources Available:	**3,684,957**	**3,282,122**	**2,431,624**

City of Sabetha

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2021	Current Year Estimate Estimate for 2022	Proposed Budget Year Year for 2023
Resources Available:	3,684,957	3,282,122	2,431,624
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail	0	0	0
General Government		550,000	430,000
Personnel	232,789		
Contractual Services	176,112		
Commodities	16,549		
Capital Outlay	144,900		
Law Enforcement		565,000	420,000
Personnel	393,833		
Contractual Services	68,991		
Commodities	10,355		
Parks and Recreation		575,000	420,000
Personnel	236,715		
Contractual Services	137,295		
Commodities	26,127		
Streets		470,000	424,500
Personnel	195,687		
Contractual Services	109,638		
Commodities	149,479		
Capital Outlay	11,708		
EMT		365,000	375,000
Personnel	276,252		
Contractual Services	45,230		
Commodities	17,430		
Industrial Development	5,454	5,250	5,000
Capital Outlay	315,772	200,000	522,194
Cemetery Subsidy	30,000	30,000	30,000
Debt Service	156,600	222,918	245,969
Cash Forward (2023 column)			
Miscellaneous			200,000
Does miscellaneous exceed 10% of Total			
Total Expenditures	**2,756,916**	**2,983,168**	**3,072,663**
Unencumbered Cash Balance Dec 31	928,041	298,954	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amou	2,980,000	2,983,168	3,072,663
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,072,663
		Tax Required	641,039
	Delinquent Comp Rate:	0.4%	2,756
		Amount of 2022 Ad Valorem Tax	643,795

CPA Summary

City of Sabetha 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	134,790	231,998	182,097
Receipts:			
Ad Valorem Tax	444,131	285,762	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		38,330	29,901
Recreational Vehicle Tax		636	568
16/20M Vehicle Tax		410	289
Commercial Vehicle Tax		5,124	3,840
Watercraft Tax		59	86
Special Assessments	30,378	30,000	30,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**474,509**	**360,321**	**64,684**
Resources Available:	**609,299**	**592,319**	**246,781**
Expenditures:			
Principal and Interest	377,301	410,222	526,721
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**377,301**	**410,222**	**526,721**
Unencumbered Cash Balance Dec 31	231,998	182,097	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amour	458,560	497,062	526,721
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	526,721
		Tax Required	279,940
	Delinquent Comp Rate:	0.4%	1,204
		Amount of 2022 Ad Valorem Tax	281,144

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	651
Receipts:			
Ad Valorem Tax	153,920	119,044	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		12,961	12,456
Recreational Vehicle Tax		215	237
16/20M Vehicle Tax		139	120
Commercial Vehicle Tax		1,732	1,600
Watercraft Tax		20	36
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**153,920**	**134,111**	**14,449**
Resources Available:	**153,920**	**134,111**	**15,100**
Expenditures:			
Appropriations	153,920	133,460	136,813
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**153,920**	**133,460**	**136,813**
Unencumbered Cash Balance Dec 31	0	651	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amour	133,695	133,460	136,813
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	136,813
		Tax Required	121,713
	Delinquent Comp Rate:	0.4%	523
		Amount of 2022 Ad Valorem Tax	122,236

CPA Summary

City of Sabetha 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	108
Receipts:			
Ad Valorem Tax		19,807	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,156	2,073
Recreational Vehicle Tax		36	39
16/20M Vehicle Tax		23	20
Commercial Vehicle Tax		288	266
Watercraft Tax		3	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**0**	**22,313**	**2,404**
Resources Available:	0	22,313	2,512
Expenditures:			
Appropriations		22,205	24,445
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**22,205**	**24,445**
Unencumbered Cash Balance Dec 31	0	108	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	21,860	22,205	24,445
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,445
		Tax Required	21,933
	Delinquent Comp Rate:	0.4%	94
		Amount of 2022 Ad Valorem Tax	22,027

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			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.4%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Sabetha 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax	74,530	66,420	71,820
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**74,530**	**66,420**	**71,820**
Resources Available:	**74,530**	**66,420**	**71,820**
Expenditures:			
Transfer to General Fund	74,530	66,420	71,820
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**74,530**	**66,420**	**71,820**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	65,000	66,420	71,820

See Tab A

Adopted Budget- Airport Fund **Airport**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	185,797	641,756	66,756
Receipts:			
Charges for Service	22,415	25,000	34,000
Grants	73,257		
Interest on Idle Funds			
Miscellaneous	**589,312**		
Does miscellaneous exceed 10% of Total Rec	Exceed 10% Rule		
Total Receipts	**684,984**	**25,000**	**34,000**
Resources Available:	**870,781**	**666,756**	**100,756**
Expenditures:			
Contractual Services	171,463	75,000	50,000
Commodities	10,762	20,000	5,000
Capital Outlay	46,800	505,000	45,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**229,025**	**600,000**	**100,000**
Unencumbered Cash Balance Dec 31	641,756	66,756	756
2021/2022/2023 Budget Authority Amount:	100,000	600,000	100,000

See Tab A

CPA Summary

City of Sabetha 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	183,838	334,078	220,590
Receipts:			
Charges to Customers	523,178	560,900	605,772
Reimbursements	10,896	10,850	11,500
Sales Tax	315,000	299,200	323,000
Use of Money and Property	1,986	4,350	4,700
Loan Proceeds			1,600,000
Grants	197,095	391,858	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,048,155**	**1,267,158**	**2,544,972**
Resources Available:	**1,231,993**	**1,601,236**	**2,765,562**
Expenditures:			
Administration	155,601	160,000	172,800
Treatment	192,590	225,000	243,000
Capital Outlay	115,681	447,508	1,738,539
Collection	140,384	135,000	146,000
Debt Service	291,159	410,638	292,161
Transfer to General Fund	2,500	2,500	2,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**897,915**	**1,380,646**	**2,595,000**
Unencumbered Cash Balance Dec 31	334,078	220,590	170,562
2021/2022/2023 Budget Authority Amount:	929,859	1,380,646	2,595,000

Adopted Budget **Special Parks & Rec**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Taxes	9,374	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,374**	**15,000**	**15,000**
Resources Available:	**9,374**	**15,000**	**15,000**
Expenditures:			
Transfer to General Fund	9,374	15,000	15,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,374**	**15,000**	**15,000**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	15,000	15,000	15,000

CPA Summary

City of Sabetha 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Aquatic Center**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	389,337	481,538	487,138
Receipts:			
Taxes	315,001	229,200	248,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**315,001**	**229,200**	**248,000**
Resources Available:	**704,338**	**710,738**	**735,138**
Expenditures:			
Debt Service	222,800	223,600	224,250
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**222,800**	**223,600**	**224,250**
Unencumbered Cash Balance Dec 31	481,538	487,138	510,888
2021/2022/2023 Budget Authority Amoun	222,800	223,600	224,250

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:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

CPA Summary

City of Sabetha 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,194,839	2,867,913	3,111,913
Receipts:			
Charges to Customers	4,507,874	6,000,000	6,180,000
Reimbursements	28,130	230,000	237,000
Use of Money and Property	6,621	14,000	14,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,542,625**	**6,244,000**	**6,431,500**
Resources Available:	**7,737,464**	**9,111,913**	**9,543,413**
Expenditures:			
Administration	454,861	343,580	354,000
Production	728,547	721,000	743,000
Distribution	3,196,511	3,350,000	3,727,500
Capital Outlay	118,632	850,000	875,500
Debt Service	50,000	235,420	50,000
Transfers to General Fund	321,000	500,000	500,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,869,551**	**6,000,000**	**6,250,000**
Unencumbered Cash Balance Dec 31	2,867,913	3,111,913	3,293,413
2021/2022/2023 Budget Authority Amount:	6,000,000	6,000,000	6,250,000

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	349,364	483,100	1,519,300
Receipts:			
Charges to Customers	796,851	848,100	916,000
KDHE loan proceeds	777,445	1,164,500	0
Use of Money and Property	2,648	5,600	6,048
Interest on Idle Funds			
Miscellaneous	12,249		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,589,193**	**2,018,200**	**922,048**
Resources Available:	**1,938,557**	**2,501,300**	**2,441,348**
Expenditures:			
Administration	171,646	172,100	162,379
Production	957,506	471,400	470,000
Distribution	251,669	284,700	284,700
Capital Outlay	29,453	32,800	30,000
Debt Service	34,183	10,000	92,661
Transfers to General Fund	11,000	11,000	11,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,455,457**	**982,000**	**1,050,740**
Unencumbered Cash Balance Dec 31	483,100	1,519,300	1,390,608
2021/2022/2023 Budget Authority Amount:	1,767,000	982,000	1,050,740

CPA Summary

City of Sabetha

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prairie View Sidewalk										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	29,222	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		29,222
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	29,222	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	29,222
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	29,222	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**29,222** **
										29,222 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Sabetha

will meet on August 22, 2022 at 6:00 PM at Sabetha City Hall 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 Sabetha City Hall and will be available at this hearing.

SUPPORTING COUNTIES

Nemaha County (home county) Brown County

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 for 2021		Current Year Estimate for 2022		Proposed Budget 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	2,756,916	23.765	2,983,168	22.661	3,072,663	643,795	26.334
Debt Service	377,301	16.786	410,222	13.005	526,721	281,144	11.500
Library	153,920	5.676	133,460	5.413	136,813	122,236	5.000
Library Employee Benefits		0.945	22,205	0.901	24,445	22,027	0.901
Special Highway	74,530		66,420		71,820		
Airport	229,025		600,000		100,000		
Sewer	897,915		1,380,646		2,595,000		
Special Parks & Rec	9,374		15,000		15,000		
Aquatic Center	222,800		223,600		224,250		
Electric	4,869,551		6,000,000		6,250,000		
Water	1,455,457		982,000		1,050,740		
Non-Budgeted Funds-A							
Totals	11,046,789	47.172	12,816,721	41.980	14,067,452	1,069,202	43.735
						*Revenue Neutral Rate***	*37.735*
Less: Transfers	418,404		594,920		600,320		
Net Expenditure	10,628,385		12,221,801		13,467,132		
Total Tax Levied	988,189		985,294		xxxxxxxxxxxxxxxxx		
Assessed Valuation	20,949,800		21,973,778		24,447,282		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	8,435,000		7,925,000		7,325,000		
Revenue Bonds	0		0		0		
Other	2,350,832		3,223,376		3,758,163		
Lease Purchase Principal	520,638		516,732		254,700		
Total	11,306,470		11,665,108		11,337,863		

*Tax rates are expressed in mills

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

Steve Compo

City Official Title: City Clerk

Resolution No. 2022-19

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

WHEREAS, the Revenue Neutral Rate for the City of Sabetha was calculated as 37.735 mills by the Nemaha County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 22,2022 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

The City of Sabetha shall levy a property tax rate exceeding the Revenue Neutral Rate of 43.735 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 22 day of August, 2022 (month and year) and SIGNED by the Mayor.

Mayor

Attested: Steve Compo

City Clerk

CITY OF SABETHA SEAL NEMAHA COUNTY, KANSAS

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS } ss.
NEMAHA COUNTY }

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week(s). The first publication thereof being made as aforesaid on the day of July 27, 2022, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____

Subscribed and sworn to before me this 27 day of July, 2022

Heather D Stewart
Notary Public

My commission expires: 11/15/25

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Printer's Fee $_____

Additional Copies $ _____

Affidavit and proof of publication examined, approved and filed this_____ day of _____20___

District Magistrate Judge _____

Published in The Sabetha Herald on Wednesday, July 27, 2022

PUBLIC NOTICE

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2022

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City of Sabetha
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Steve Coupe
City Official Title: City Clerk

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