State of Kansas
City

2024

CERTIFICATE

To the Clerk of Jackson, State of Kansas
We, the undersigned, officers of
City of Whiting
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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	6	78,006	10,249	8.844
Debt Service	10-113				
Library	12-1220				
Special Highway			10,570		
Water			47,000		
Wastewater			16,500		
Non-Budgeted Funds					
Totals		xxxxxx	152,076	10,249	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1158163
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 8.008

Assisted by:

Address:

Email:

Date Attested: 2023

County Clerk

Governing Body

Councilman
Councilman
Eric Peters Councilman
Ashley Brown Absent
Robin McConnell Absent
mayor

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Whiting
will meet on September 12, 2023 at 7:30 PM at City Hall, 216 Whiting St., Whiting, KS 66552 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 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.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	57,685	8.541	68,790	8.541	78,006	10,249	8.844
Debt Service							
Library							
Special Highway	1,198		2,600		10,570		
Water	54,300		47,000		47,000		
Wastewater	16,433		16,000		16,500		
Non-Budgeted Funds	48,640						
Totals	178,256	8.541	134,390	8.541	152,076	10,249	8.844
						*Revenue Neutral Rate***	*8.008*
Less: Transfers	30,805		8,924		6,300		
Net Expenditure	147,451		125,466		145,776		
Total Tax Levied	8,631		9,280		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,010,557		1,086,511		1,158,885		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Loren Lind
City Official Title: Mayor

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Loren Lind

City Official Title: Mayor

City of Whiting 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	259	4,189	5,679
Receipts:			
State of Kansas Gas Tax	5,128	4,090	4,950
County Transfers Gas	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,128**	**4,090**	**4,950**
Resources Available:	**5,387**	**8,279**	**10,629**
Expenditures:			
Wages	689	800	800
Benefits	250	300	300
Street Repair and Maint	259	1,500	1,500
Chip-Seal E/W Streets			25,000
Reimbursed from Estate Fund			-17,030
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,198**	**2,600**	**10,570**
Unencumbered Cash Balance Dec 31	4,189	5,679	59
2022/2023/2024 Budget Authority Amoun	5,500	5,500	10,570

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers	47,401	47,000	47,000
Transferred from Waste Water	6,899		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**54,300**	**47,000**	**47,000**
Resources Available:	**54,300**	**47,000**	**47,000**
Expenditures:			
Wages	11,626	15,000	15,000
Benefits	3,676	4,000	4,000
Water repair & maintenance	18,720	22,000	25,600
Retailer Sales Tax	278	350	400
Transferred to Capitol Improvement	20,000		
Ford Ranger		7,246	
Transferred from Capitol Improvement		-7,045	
Transferred to General		5,449	2,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**54,300**	**47,000**	**47,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	42,000	42,000	47,000

See Tab A **See Tab C**

Notes: 2022 Expenditures shows as a violation, but the $20,000 shown as an expenditure was not spent. General Checking account had $20,000 excess due to projects not completed in 2022, so it was transferred to Capitol Improvement fund on 12/28/2022. Similarly in 2023, we estimate $5449 will be transferred to the

City of Whiting 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	9,368	4,538	4,243
Receipts:			
Ad Valorem Tax	8,491	9,280	xxxxxxxxxxxxxxx
Delinquent Tax	51	0	
Motor Vehicle Tax	1,787	1,794	1,794
Recreational Vehicle Tax	16	15	15
16/20M Vehicle Tax	62	50	50
Commercial Vehicle Tax	18	18	17
Watercraft Tax	18	13	13
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Compensating Use Tax (from State)	3,151	3,151	3,151
Sales Tax - State & County	17,816	15,000	15,000
Franchise Tax	10,994	13,000	15,000
Licenses & Building Permits	50	125	50
Dividends & Capitol Credits	2,313	0	0
Donations & miscellaneous	345	100	50
In Lieu of Tax (IRB)	0		
Interest on budgeted funds	28	25	25
Insurance Claim Payment Received	5,809		
Transfer from Water		5,449	2,000
Transfer from Capitol Improvement		10,000	14,500
Transfer from Estate Fund		7,000	7,700
Transfer from Waste Water	1,906	3,475	4,300
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**52,855**	**68,495**	**63,665**
Resources Available:	**62,223**	**73,033**	**67,908**
Expenditures:			
Salaries & Wages for Gen Gov & Maint.	17,298	18,000	18,000
Employee Benefits	3,738	5,500	7,000
General Government and Maintenance	11,149	16,576	22,000
Commuity building	15,189	18,244	21,000
Parks, Street Lights	6,925	7,000	7,500
Park Shelter		15,000	
Transferred from Estate Fund		-14,000	
Insurance Claim Repairs Made	3,386	2,424	
Geo unit for Community Building		4,850	
Transferred from Community Building Fund		-4,804	
Geo unit repair for CB meeting room		5,000	
Transferred from Capitol Improvement Fund		-5,000	
Fire Department Roof			2,500
Alumni Trophy Case			1,000
Transferred from Community Building Fund			-994
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,685**	**68,790**	**78,006**
Unencumbered Cash Balance Dec 31	4,538	4,243	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	69,032	69,032	78,006
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	78,006
		Tax Required	10,098
	Delinquent Comp Rate:	1.5%	151
		Amount of 2023 Ad Valorem Tax	**10,249**

Notes: 2022 General Government & Maintenance line item expenditures includes approximately $2000 which are unaccounted for at this time.

Resolution No. 205

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

WHEREAS, the Revenue Neutral Rate for the City of Whiting was calculated as 8.008 mills by the Jackson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 12, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Whiting, 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 WHITING:

The City of Whiting shall levy a property tax rate exceeding the Revenue Neutral Rate of 8.008 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 12 day of September 2023 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Whiting To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 12th,2023
Resolution No. 205

Governing Body Member	Yes	No	No Vote
Guy [illegible]	X		
Richard Decker	/		
Eric Peterson	X		
Robin McConnell - Absent			X
Ashley Brown - Absent			X
TOTAL	3		2

Certified: Jessica Singleton City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Whiting, KS **, HEREBY NOTIFIES THE** JACKSON **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 8.844. The date of our hearing is SEPT 12 at 7:30 AM/PM and will be held at CITY HALL in WHITING, 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, 20___.

WITNESS my hand and official seal on 7-19, 2023

(Seal)

JACKSON COUNTY CLERK SEAL KANSAS

Karen Kay Meyer

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, July 26, 2023.)

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City Official Title: Mayor

L30t2