CERTIFICATE 2024

To the Clerk of Doniphan, State of Kansas
We, the undersigned, officers of
Wathena
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 2024; and
(3) the Amounts(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, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	901,970	236,064	19.532
Debt Service	10-113				
Library	12-1220				
Employee Benefit			45,000	27,678	2.290
Special Highway			35,000		
Special Parks & Recreation			10,000		
Electric System			480,000		
Water System			395,200		
Sewer System			224,900		
Equipment Reserve			53,000		
City Sales Tax Infrastructure			255,000		
Law Enforcement			2,500		
Municipal Swimming Pool			15,000		
Asset Forfeiture			5,000		
Sewer Lagoon Replacement			20,000		
Electric Project Upgrade			47,225		
Tort Liability					
Totals		xxxxxx	2,489,795	263,742	21.822
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					12,086,077
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 20.907

Assisted by:

Address:

Email:

Attest: September 12, 2023
Legay Franken
County Clerk

Governing Body

CPA Summary

Wathena

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	223,119	27,726	383	570	2,567	195
Debt Service						
Library						
Employee Benefit	29,467	3,662	51	75	339	26
TOTAL	252,586	31,388	434	645	2,906	221

County Treas Motor Vehicle Estimate 31,388
County Treas Recreational Vehicle Estimate 434
County Treas 16/20M Vehicle Estimate 645
County Treas Commercial Vehicle Tax Estimate 2,906
County Treas Watercraft Tax Estimate 221

Motor Vehicle Factor 0.12427
Recreational Vehicle Factor 0.00172
16/20M Vehicle Factor 0.00255
Commercial Vehicle Factor 0.01150
Watercraft Factor 0.00087

Wathena

2024

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
Electric System	General	105,000	95,000	95,000	KSA 12-825d
Electric System	Equipment Reserve	20,000	15,000	15,000	KSA 12-1,117
Electric System	Special Parks & Rec	5,000	5,000	5,000	KSA 12-825d
Sewer System	Sewer Lagoon Replace	12,000	12,000	12,000	KSA 12-825d
Sewer System	Equipment Reserve	15,000	10,000	5,000	KSA 12-1,117
Water System	Equipment Reserve	10,000	10,000	10,000	KSA 12-1,117
	Totals	167,000	147,000	142,000	
	Adjustments				
	Adjusted Totals	167,000	147,000	142,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

Wathena

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Electric Utility Upgrade	3/24/2021	5/1/2033	.75-2.0	585,000	495,000	5/1 & 11/1	5/1	7,655	40,000	7,225	40,000
Total G.O. Bonds					**495,000**			**7,655**	**40,000**	**7,225**	**40,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**495,000**			**7,655**	**40,000**	**7,225**	**40,000**

Wathena

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

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

Wathena 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	627,221	575,399	292,119
Receipts:			
Ad Valorem Tax	202,207	223,119	xxxxxxxxxxxxxxxxx
Delinquent Tax	792		
Motor Vehicle Tax	23,981	27,841	27,726
Recreational Vehicle Tax	320	344	383
16/20M Vehicle Tax		420	570
Commercial Vehicle Tax	2,205	2,359	2,567
Watercraft Tax		220	195
Gross Earning (Intangible) Tax	7,177	6,537	6,457
LAVTR			0
City and County Revenue Sharing			0
Fines & Fees	30,637	56,500	46,750
Local Alcoholic Liquor	431	160	507
Transfer From Electric Fund	105,000	95,000	95,000
Local Sales Tax	118,949	95,000	100,000
Franchise Tax	82,726	70,000	75,000
Licenses	1,184	700	700
In Lieu of Taxes (IRB)			
Interest on Idle Funds	849	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous	154,296	15,000	20,000
Does miscellaneous exceed 10% Total Rec	Exceed 10% Rule		
Total Receipts	**730,754**	**593,700**	**376,355**
Resources Available:	**1,357,975**	**1,169,099**	**668,474**

Wathena 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	62,701	75,000	75,000
Contractual	61,572	84,400	81,800
Commodities	28,466	33,700	33,800
Capital Outlay	375,400	105,000	136,650
Total	**528,139**	**298,100**	**327,250**
Public Safety			
Salaries	123,633	213,000	221,700
Contractual	3,139	19,000	19,500
Commodities	27,016	22,200	23,920
Capital Outlay	11,000	37,000	17,000
Total	**164,788**	**291,200**	**282,120**
Highways & Streets			
Salaries	48,211	70,680	71,100
Contractual	2,338	3,500	3,500
Commodities	19,017	53,500	55,500
Capital Outlay	20,083	155,000	155,000
Total	**89,649**	**282,680**	**285,100**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 1 - Total	**782,576**	**871,980**	**894,470**

Wathena 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	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	xxxxxxxxxxxxxxxx
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% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	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	xxxxxxxxxxxxxxxx
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% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Wathena 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	17,771	23,652	13,470
Receipts:			
Ad Valorem Tax	34,197	29,467	xxxxxxxxxxxxxxx
Delinquent Tax	129	50	
Motor Vehicle Tax	3,831	4,711	3,662
Recreational Vehicle Tax	51	58	51
16/20M Vehicle Tax		71	75
Commercial Vehicle Tax	352	399	339
Watercraft Tax		37	26
Interest on Idle Funds	24	25	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**38,584**	**34,818**	**4,153**
Resources Available:	**56,355**	**58,470**	**17,623**
Expenditures:			
Payroll Taxes	4,751	6,500	6,500
Retirement	4,196	6,000	6,000
Health Insurance	23,388	30,000	30,000
Workers Compensation Insurance	368	2,500	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**32,703**	**45,000**	**45,000**
Unencumbered Cash Balance Dec 31	23,652	13,470	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	46,500	45,000	45,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,000
		Tax Required	27,377
	Delinquent Comp Rate:	1.1%	301
		Amount of 2023 Ad Valorem Tax	27,678

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	xxxxxxxxxxxxxxx
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% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Wathena 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	12,950	11,954	11,741
Receipts:			
State of Kansas Gas Tax	33,986	35,270	35,010
County Transfers Gas		0	0
Interest on Idle Funds	18	17	17
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**34,004**	**35,287**	**35,027**
Resources Available:	**46,954**	**47,241**	**46,768**
Expenditures:			
Capital Outlay	35,000	35,500	35,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,000**	**35,500**	**35,000**
Unencumbered Cash Balance Dec 31	11,954	11,741	11,768
2022/2023/2024 Budget Authority Amoun	35,000	35,000	35,000

0

See Tab C

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,190	8,040	6,168
Receipts:			
Alcohol Tax	431	300	507
Contributions	900	900	
Transfer from Electric System	5,000	5,000	5,000
Interest on Idle Funds	19		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,350**	**6,200**	**5,507**
Resources Available:	**20,540**	**14,240**	**11,675**
Expenditures:			
Capital Outlay	12,500	8,072	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,500**	**8,072**	**10,000**
Unencumbered Cash Balance Dec 31	8,040	6,168	1,675
2022/2023/2024 Budget Authority Amoun	12,500	10,000	10,000

CPA Summary

Wathena 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric System**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	601,715	609,329	1,273,829
Receipts:			
Sales to Consumers	1,214,599	1,117,800	1,118,300
Interest on Idle Funds	1,394	1,000	1,500
Miscellaneous	60	200	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,216,053**	**1,119,000**	**1,120,300**
Resources Available:	**1,817,768**	**1,728,329**	**2,394,129**
Expenditures:			
Personnel Services	166,925	203,500	203,500
Contractual Services	864,986	42,500	44,500
Commodities	34,182	53,500	57,000
Capital Outlay	15,000	40,000	60,000
Transfers	125,000	115,000	115,000
Cash Forward (2024 column)			
Miscellaneous	2,346		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,208,439**	**454,500**	**480,000**
Unencumbered Cash Balance Dec 31	609,329	1,273,829	1,914,129
2022/2023/2024 Budget Authority Amoun	1,313,950	1,340,000	480,000

Adopted Budget

Water System	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	264,183	225,775	160,450
Receipts:			
Sales to Consumers	308,475	333,700	307,200
Interest on Idle Funds	738	800	1,000
Miscellaneous	50	50	50
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**309,263**	**334,550**	**308,250**
Resources Available:	**573,446**	**560,325**	**468,700**
Expenditures:			
Personnel Services	75,309	107,500	102,500
Contractual Services	202,203	29,500	33,500
Commodities Capital Outlay	43,462	218,500	221,200
Transfer to Equipment Reserve	12,075	10,000	10,000
Capital Outlay	10,000	34,375	28,000
Cash Forward (2024 column)			
Miscellaneous	4,622		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**347,671**	**399,875**	**395,200**
Unencumbered Cash Balance Dec 31	225,775	160,450	73,500
2022/2023/2024 Budget Authority Amoun	392,125	399,875	395,200

CPA Summary

Wathena 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer System**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	252,505	260,177	209,727
Receipts:			
Sales to Consumers	170,307	178,000	178,000
Interest on Idle Funds	502	400	600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**170,809**	**178,400**	**178,600**
Resources Available:	**423,314**	**438,577**	**388,327**
Expenditures:			
Personnel Services	75,306	107,500	102,500
Contractual Services & Commodities	46,545	74,350	85,400
Capital Outlay	12,007	25,000	20,000
Transfer to Equipment Res & Lagoon Repl	27,000	22,000	17,000
Cash Forward (2024 column)			
Miscellaneous	2,279		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**163,137**	**228,850**	**224,900**
Unencumbered Cash Balance Dec 31	260,177	209,727	163,427
2022/2023/2024 Budget Authority Amount	232,925	228,850	224,900

Adopted Budget

Equipment Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	117,815	138,351	120,701
Receipts:			
Transfer from Electric	15,000	15,000	15,000
Transfer from Water	10,000	10,000	10,000
Transfer from Sewer	15,000	10,000	5,000
Interest on Idle Funds	425	350	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,425**	**35,350**	**30,200**
Resources Available:	**158,240**	**173,701**	**150,901**
Expenditures:			
Capital Outlay	19,889	53,000	53,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,889**	**53,000**	**53,000**
Unencumbered Cash Balance Dec 31	138,351	120,701	97,901
2022/2023/2024 Budget Authority Amount	64,500	53,000	53,000

CPA Summary

Wathena 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax Infrastructure**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	334,288	543,405	478,705
Receipts:			
Sales Tax	268,321	185,000	200,000
Interest on Idle Funds	453	300	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**268,774**	**185,300**	**200,400**
Resources Available:	**603,062**	**728,705**	**679,105**
Expenditures:			
Capital Outlay	59,657	250,000	255,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,657**	**250,000**	**255,000**
Unencumbered Cash Balance Dec 31	543,405	478,705	424,105
2022/2023/2024 Budget Authority Amount	255,000	250,000	255,000

Adopted Budget

Law Enforcement	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,676	7,116	7,116
Receipts:			
	2,440	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,440**	**2,500**	**2,500**
Resources Available:	**7,116**	**9,616**	**9,616**
Expenditures:			
		2,500	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**2,500**
Unencumbered Cash Balance Dec 31	7,116	7,116	7,116
2022/2023/2024 Budget Authority Amount	2,500	2,500	2,500

CPA Summary

Wathena 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipal Swimming Pool**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	72,927	73,026	63,126
Receipts:			
Interest on Idle Funds	99	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**99**	**100**	**100**
Resources Available:	**73,026**	**73,126**	**63,226**
Expenditures:			
Capital Outlay		10,000	15,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**10,000**	**15,000**
Unencumbered Cash Balance Dec 31	73,026	63,126	48,226
2022/2023/2024 Budget Authority Amount	50,000	30,000	15,000

Adopted Budget

Asset Forfeiture	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1	1	1
Receipts:			
	0	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**5,000**	**5,000**
Resources Available:	**1**	**5,001**	**5,001**
Expenditures:			
	0	5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,000**	**5,000**
Unencumbered Cash Balance Dec 31	1	1	1
2022/2023/2024 Budget Authority Amount	5,000	5,000	5,000

CPA Summary

Wathena 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Lagoon Replacement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	56,109	68,185	60,235
Receipts:			
Transfer from Sewer	12,000	12,000	12,000
Interest on Idle Funds	76	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,076**	**12,050**	**12,050**
Resources Available:	**68,185**	**80,235**	**72,285**
Expenditures:			
Capital Outlay		20,000	20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	68,185	60,235	52,285
2022/2023/2024 Budget Authority Amount	20,000	20,000	20,000

Adopted Budget

Electric Project Upgrade	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	257,487	279,769	304,114
Receipts:			
Special Assessments	69,959	72,000	72,000
Interest on Idle Funds	358		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**70,317**	**72,000**	**72,000**
Resources Available:	**327,804**	**351,769**	**376,114**
Expenditures:			
Debt Service	48,035	47,655	47,225
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**48,035**	**47,655**	**47,225**
Unencumbered Cash Balance Dec 31	279,769	304,114	328,889
2022/2023/2024 Budget Authority Amount	48,100	47,655	47,225

CPA Summary

Wathena 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tort Liability**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	26,521	26,557	26,607
Receipts:			
Interest on Idle Funds	36	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36**	**50**	**50**
Resources Available:	**26,557**	**26,607**	**26,657**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	26,557	26,607	26,657
2022/2023/2024 Budget Authority Amount	0	0	0

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

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Wathena

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BUDGET SUMMARY

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 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	782,576	18.672	876,980	19.284	901,970	236,064	19.540
Debt Service							
Library							
Employee Benefit	32,703	3.159	45,000	2.547	45,000	27,678	2.291
Special Highway	35,000		35,500		35,000		
Special Parks & Recreation	12,500		8,072		10,000		
Electric System	1,208,439		454,500		480,000		
Water System	347,671		399,875		395,200		
Sewer System	163,137		228,850		224,900		
Equipment Reserve	19,889		53,000		53,000		
City Sales Tax Infrastructure	59,657		250,000		255,000		
Law Enforcement			2,500		2,500		
Municipal Swimming Pool			10,000		15,000		
Asset Forfeiture			5,000		5,000		
Sewer Lagoon Replacement			20,000		20,000		
Electric Project Upgrade	48,035		47,655		47,225		
Tort Liability							
Totals	2,709,607	21.831	2,436,932	21.831	2,489,795	263,742	21.831
						*Revenue Neutral Rate***	*20.907*
Less: Transfers	167,000		147,000		142,000		
Net Expenditure	2,542,607		2,289,932		2,347,795		
Total Tax Levied	243,079		252,586		xxxxxxxxxxxxxxx		
Assessed Valuation	11,134,223		11,570,410		12,081,349		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	670,000	535,000	495,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	670,000	535,000	495,000

*Tax rates are expressed in mills

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

Tammy C. Bembrick
City Official Title: City Clerk

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Tammy C. Bembrick
City Official Title: City Clerk

County Clerk's Office

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

Please indicate below whether your governing body will be exceeding the Revenue Neutral rate:

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 19.540 - General

The date of the Hearing is 09/05/23 at 6:00 ▼ p.m. and will be held at City Hall, 206 St. Joseph Street in Wathena, KS

☐ 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, ~~2023~~

Tony C Bernican 7/19/23

SIGNATURE DATE

City Clerk ▼

Title

City of Wathena, Kansas

Tax District

County Clerk's Office

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

Please indicate below whether your governing body will be exceeding the Revenue Neutral rate:

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 2.291 - Employee Benefit
The date of the Hearing is 09/05/23 at 6:00 p.m. and will be held at City Hall, 206 St. Joseph Street in Wathena, KS

☐ 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, 2023.

Tayr C Bennett 7/19/23

SIGNATURE DATE

City Clerk

Title

City of Wathena, Kansas

Tax District

Commission for their review on behalf of the Register of Deeds and Sheriff.

The Jerry K. Dubach Doniphan County Law Enforcement Center currently houses 11 local inmates.

County Clerk Peggy Franken reviewed with the Board July 2023 departmental budget and cash summary report, sales tax collections in the amount of $62,597.66 and EMS 1% dedicated sales tax collections in the amount of $101,813.98.

Register of Deeds Shuster presented the County Commission with price quote for upgrading the courthouse mainframe AS400 system from IBM at a cost of $30,783.07. Commissioner Collins made a motion to accept the price quote from IBM to upgrade the County AS400 mainframe computer system in the amount of $30,783.07, with payment to be made from Capital Improvement fund. Commissioner Grable seconded the motion. Motion carried 3-0.

Register of Deeds Shuster also presented the Commission with a price quote from LockIt Technologies to upgrade the outdated courthouse computer server and allow room on the server to accommodate Recording Notification Service (RNS) software in the amount of $16,429.00. Commissioner Hall made a motion to approve the purchase of new courthouse computer server from LockIt Technologies in the amount of $16,429.00, with the expense to be allocated between Capital Improvement fund and Register of Deeds account. Collins seconded the motion. Motion carried 3-0.

Road Office Manager Lindsay Norris gave the Board of County Commissioners reports of bridge plank inventory by Road District shop for their review.

Discussion was held on replenishing tire inventory as tires are used. The Board of County Commissioners were in agreement as tires are used Road Foremen will obtain cost estimate to replace tires in inventory and present to County Commission when the Board of County Commissioners are in session for approval prior to purchase. In the event of an emergency, the respective County Commissioner for the Road District shall be contacted for purchase approval, subject to County Commissioner spending authority. Tire and bridge plank inventory are to be shared amongst all three road districts.

Commissioner Grable made a motion to approve the purchase of 24-month 500 hour power train and hydraulic protection plan for 2021 Caterpillar skid loader (#203) from Foley Equipment in the amount of $2,162.50, excluding travel time.

costly or lead to closure of bridge structures.

Commissioner Collins asked County Attorney Charles Baskins for guidance on County Commissioners assisting the Road Department with road repair and maintenance. County Attorney Baskins opined on separation of duties and payment for time worked per requirements of Fair Labor Standards Act and conflict of interest for incompatible offices where one office is subordinate to another and the requirements of checks and balances between positions. Attorney Baskins made a recommendation against County Commissioners acting as employees of the Road Department and suggested utilizing County policy to hire emergency contractors to assist with road work if or when the need arises.

At 9:25 A.M. the Board of County Commissioners toured the Jerry K. Dubach Doniphan County Law Enforcement Center to view progress on hot water heater replacement project contract with Lee Grover Construction. The Commissioners returned to the County Commission meeting room at 9:43 A.M.

Commissioner Grable asked for County Commissioner consideration to adding 150th Road from the existing hard surface portion of Monument Road to K-7 Highway; 160th Road from K-20 Highway west to Brown County line (Willow Road); 175th Road from Peck Road west to K-7 Highway (including portion of 180th Road) to the long range hard surface road plan. In addition, building up and rocking 180th Road from Half Mound Road to the Severance City limits. Following discussion, Commissioner Grable made a motion to add to the long range Road and Bridge Plan hard surfacing of 150th Road from existing hard surface on Monument Road west to K-7 Highway and 160th Road from K-20 Highway west to Brown County line (Willow Road). And building up and rocking 180th Road from Half Mound Road west to Severance City limits. Commissioner Hall seconded the motion. Motion carried 3-0.

County Commissioners held discussion on grant funding and/or issuance of bonds for hard surfacing road projects. No action was taken.

County Attorney Charles D. Baskins updated the Board of County Commissioners on delinquent tax collections with the assistance of Assistant County Attorney Joel R. Euler. Attorney Baskins stated there has been a 42% collection rate, with 31 properties still due and owing, 6 properties belong to deceased individuals and will most likely be sold at the tax foreclosure sale.

(First published in the Kansas Chief August 17, 2023)

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Roll Call Vote

A Roll Call Vote of the City of Wathena, Kansas to Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 5, 2023

Resolution No. 2023-5

Governing Body Member	Yes	No	No Vote
John Cluck, Mayor			X
Cory Shue, Council Member			Absent
John Hontz, Council Member	X		
Jarod Jackson, Council Member	X		
Aaron Cluck, Council Member	X		
Bob Halter, Council Member	X		
TOTAL			

Certified:

Tara C Bennett

City Clerk

RESOLUTION NUMBER 2023-5

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

WHEREAS, the Revenue Neutral Rate for the City of Wathena was calculated as 20.907 mills by the Doniphan County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 5, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Wathena, 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 WATHENA:

The City of Wathena shall levy a property tax rate exceeding the Revenue Neutral Rate of 20.907 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 5th day of September, 2023 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk