2024

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
City of Corning
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	Amount of 2023 Ad Valorem Tax	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	7	239,580	58,544	30.983
Debt Service	10-113	8			
Library	12-1220	8	4,750	4,265	2.257
Special Highway		9	8,241		
Water		9	57,461		
Sewer		10	17,263		
Trash		10	15,000		
Special Parks & Recreation		11	283		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	342,577	62,809	33.240
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					1,890,061
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 33.240

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: 12/31, 2023

Mary Kay Schulkjans
County Clerk

Brian J Kramer
Joel Winkler
John A Kramer
Chad Hiltibrand

Governing Body

City of Corning

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	58,962	7,328	199	432	1,118	83
Debt Service						
Library	4,199	522	14	31	80	6
TOTAL	63,161	7,850	213	463	1,198	89

County Treas Motor Vehicle Estimate 7,850

County Treas Recreational Vehicle Estimate 213

County Treas 16/20M Vehicle Estimate 463

County Treas Commercial Vehicle Tax Estimate 1,198

County Treas Watercraft Tax Estimate 89

Motor Vehicle Factor 0.12429

Recreational Vehicle Factor 0.00337

16/20 Vehicle Factor 0.00733

Commercial Vehicle Factor 0.01897

Watercraft Factor 0.00141

City of Corning 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Corning

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015 A	1/30/2015	10/1/2035	3.40	450,000	325,000	Apr		5,525		5,185	
						Oct	Oct	5,525	20,000	5,185	21,000
Total G.O. Bonds					**325,000**			**11,050**	**20,000**	**10,370**	**21,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**325,000**			**11,050**	**20,000**	**10,370**	**21,000**

City of Corning

2024

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 2023	Payments Due 2023	Payments Due 2024
None							
				Totals	**0**	**0**	**0**

***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: 2024

Library found in: City of Corning
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 2023	Proposed Year 2024
Ad Valorem Tax	$4,199	$4,265
Delinquent Tax	$0	$0
Motor Vehicle Tax	$547	$522
Recreational Vehicle Tax	$13	$14
16/20M Vehicle Tax	$7	$31
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,766	$4,832
Difference in Total Taxes:	$66	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,647,921	$1,889,566
Did Assessed Valuation Decrease?	No	
Levy Rate	2.333	2.257
Difference in Levy Rate:	(0.076)	
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 seek assistance from the State Library.

City of Corning 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	124,251	138,489	137,993
Receipts:			
Ad Valorem Tax	58,735	58,962	xxxxxxxxxxxxxxxxx
Delinquent Tax	9,399		
Motor Vehicle Tax	8,152	8,451	7,328
Recreational Vehicle Tax	171	194	199
16/20M Vehicle Tax	99	112	432
Commercial Vehicle Tax	1,274	1,854	1,118
Watercraft Tax		57	83
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	280	474	283
Compensating Use Tax	6,141	5,000	5,000
Local Sales Tax	21,560	16,000	16,000
Franchise Tax	7,458	6,500	6,500
Donations		1,000	1,000
Fees	430	600	600
Rent	5,245	6,000	6,000
Utility Reimbursement	61		
Reimbursements	901	800	800
Insurance Proceeds	102		
Patronage Dividends			
Interest on Idle Funds	257	700	700
Neighborhood Revitalization Rebate	-4,985	-3,000	-3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**115,280**	**103,704**	**43,043**
Resources Available:	**239,531**	**242,193**	**181,036**
Expenditures:			
Salaries & Wages	4,667	6,000	6,000
Employee Benefits	2,403	2,500	2,500
Fee & Licenses	14,704	20,000	20,000
Fuel & Oil	2,380	2,500	2,500
Insurance	7,042	9,200	9,200
Repairs	18,233	25,000	25,000
Supplies	3,226	5,000	5,000
Utilities	13,247	19,000	19,000
Streets-Chip & Seal			25,000
Streets-Improvements		5,000	50,000
New Equipment	34,600		
Capital Outlay			65,380
Contract Labor	540	5,000	10,000
Playground		5,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**101,042**	**104,200**	**239,580**
Unencumbered Cash Balance Dec 31	138,489	137,993	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	180,242	166,176	239,580
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	239,580
		Tax Required	58,544
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**58,544**

CPA Summary

City of Corning 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	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			
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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
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:	0.0%	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	270	32	32
Receipts:			
Ad Valorem Tax	3,805	4,199	xxxxxxxxxxxxxxxxx
Delinquent Tax	33		
Motor Vehicle Tax	532	547	522
Recreational Vehicle Tax	11	13	14
16/20M Vehicle Tax	6	7	31
Commercial Vehicle Tax	84	120	80
Watercraft Tax		4	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-322	-200	-200
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,149**	**4,690**	**453**
Resources Available:	**4,419**	**4,722**	**485**
Expenditures:			
Appropriations to Library Board	4,387	4,690	4,750
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,387**	**4,690**	**4,750**
Unencumbered Cash Balance Dec 31	32	32	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	4,687	4,690	4,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,750
		Tax Required	4,265
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	4,265

Qualifies for S

CPA Summary

City of Corning 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	3,615	4,653	3,801
Receipts:			
State of Kansas Gas Tax	5,085	4,470	4,440
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,085**	**4,470**	**4,440**
Resources Available:	**8,700**	**9,123**	**8,241**
Expenditures:			
Street Repair and Maint	197	5,322	8,241
Snow Pusher	3,850		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,047**	**5,322**	**8,241**
Unencumbered Cash Balance Dec 31	4,653	3,801	0
2022/2023/2024 Budget Authority Amount:	7,343	5,322	8,241

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,661	3,273	4,961
Receipts:			
Charges to Customers	38,352	50,000	52,000
Sales Tax Payable	404	500	500
New Meter Fees	200		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**38,956**	**50,500**	**52,500**
Resources Available:	**49,617**	**53,773**	**57,461**
Expenditures:			
Salaries & Wages	5,520	6,250	6,250
Employee Benefits			
Utilities	12,293	13,500	13,500
Fees & Licenses	2,037	2,700	2,700
Supplies	116	1,000	1,000
Sales Taxes	310	575	575
Repairs & Maintenance	2,270	1,500	9,908
Bond Payments (3/4)	23,798	23,288	23,528
Transfer to General			
New Building			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**46,344**	**48,813**	**57,461**
Unencumbered Cash Balance Dec 31	3,273	4,961	0
2022/2023/2024 Budget Authority Amount:	49,802	48,813	57,461

CPA Summary

City of Corning 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,393	-190	1,063
Receipts:			
Charges to Customers	11,614	16,200	16,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,614**	**16,200**	**16,200**
Resources Available:	**13,007**	**16,010**	**17,263**
Expenditures:			
Salaries & Wages	3,120	3,000	3,500
Employee Benefits			
New Equipment			
Fees & Licenses	141	1,000	1,500
Supplies	258	250	250
Utilities	618	1,000	1,000
Repairs & Maintenance	1,128	1,935	3,170
Bond Payment (1/4)	7,932	7,763	7,843
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**13,197**	**14,948**	**17,263**
Unencumbered Cash Balance Dec 31	-190	1,063	0
2022/2023/2024 Budget Authority Amount:	13,270	14,948	17,263

See Tab B

Adopted Budget **Trash**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,175	1,897	-278
Receipts:			
Charges to Customers	15,126	15,000	15,000
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,126**	**15,000**	**15,000**
Resources Available:	**17,301**	**16,897**	**14,722**
Expenditures:			
Contract	15,404	15,000	15,000
Supplies		2,175	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**15,404**	**17,175**	**15,000**
Unencumbered Cash Balance Dec 31	1,897	-278	-278
2022/2023/2024 Budget Authority Amount:	16,868	17,175	15,000

See Tab E

CPA Summary

City of Corning 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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	351	100	0
Receipts:			
Local Alcholic Liquor Tax (1/2)	281	474	283
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**281**	**474**	**283**
Resources Available:	**632**	**574**	**283**
Expenditures:			
Repairs & Maintenance	193	200	43
Contract Labor	240	240	240
Supplies	99	134	
New Equipment			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**532**	**574**	**283**
Unencumbered Cash Balance Dec 31	100	0	0
2022/2023/2024 Budget Authority Amount:	543	656	283

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

City of Corning

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Corning Days		**Playground**		**Donations**		**Wind Energy**		**ARPA**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,753	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	376,137	Cash Balance Jan 1	12,514	396,404
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Events	7,545	TR from Corning Days	4,000			NexEra		Fed Aid/Governor	12,514	
Donations	255									
Total Receipts	7,800	Total Receipts	4,000	Total Receipts	0	Total Receipts	0	Total Receipts	12,514	24,314
Resources Available:	15,553	Resources Available:	4,000	Resources Available:	0	Resources Available:	376,137	Resources Available:	25,028	420,718
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fees		Playground Equip	4,000			Playground Equip	11,844	Water Tower	25,028	
New Construction										
TR to Playground	4,000									
Supplies	6,685									
Misc.	1,000									
Total Expenditures	11,685	Total Expenditures	4,000	Total Expenditures	0	Total Expenditures	11,844	Total Expenditures	25,028	52,557
Cash Balance Dec 31	3,868	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	364,293	Cash Balance Dec 31	0	368,161 **
										368,161 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Corning
will meet on November 6, 2023 at 6:00 PM at Corning Community Center, 6221 Fifth St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Diane Haverkamp's residence 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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	101,042	39.575	104,200	35.780	239,580	58,544	30.983
Library	4,387	2.564	4,690	2.333	4,750	4,265	2.257
Special Highway	4,047		5,322		8,241		
Water	46,344		48,813		57,461		
Sewer	13,197		14,948		17,263		
Trash	15,404		17,175		15,000		
Special Parks & Recreation	532		574		283		
Reserves	52,557						
Totals	237,510	42.139	195,721	38.113	342,577	62,809	33.240
						*Revenue Neutral Rate***	*33.240*
Less: Transfers	0		0		0		
Net Expenditure	237,510		195,721		342,577		
Total Tax Levied	63,240		63,161		xxxxxxxxxxxxxxx		
Assessed Valuation	1,498,909		1,647,921		1,889,566		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	364,000	345,000	325,000
Lease Purchase Principal	0	0	0
Total	364,000	345,000	325,000

*Tax rates are expressed in mills

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

Bethany Sheley
City Official Title: Treasurer

NOTICE OF BUDGET HEARING

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City of Corning
will meet on November 6, 2023 at 6:00 PM at Corning Community Center, 6221 Fifth St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Diane Haverkamp's residence 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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	101,042	39.575	104,200	35.780	239,580	58,544	30.983
Library	4,387	2.564	4,690	2.333	4,750	4,265	2.257
Special Highway	4,047		5,322		8,241		
Water	46,344		48,813		57,461		
Sewer	13,197		14,948		17,263		
Trash	15,404		17,175		15,000		
Special Parks & Recreation	532		574		283		
Reserves							
Totals	52,557						
	237,510	42.139	195,721	38.113	342,577	62,809	33.240
Less: Transfers	0		0		0	*Revenue Neutral Rate***	*33.240*
Net Expenditure	237,510		195,721		342,577		
Total Tax Levied	63,240		63,161		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,498,909		1,647,921		1,889,566		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	364,000	345,000	325,000
Lease Purchase Principal	0	0	0
Total	364,000	345,000	325,000

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

Bethany Sheley
City Official Title: Treasurer

STATE OF KANSAS
County of Nemaha

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice – Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date Oct 25, 2023
Second insertion thereof in the issue thereof date _____, 2023
Third insertion thereof in the issue thereof date _____, 2023

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $ 21.25
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 25 day of Oct, 2023

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
January 15, 2025

Joyce K Diehl

My commission expires on the 15th day of January, 2025

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2023

_____