

To the Clerk of Brown County, State of Kansas

City of Hiawatha

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Revenue Neutral Rate	36.475
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Governing Body

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City of Hiawatha

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	311,908	33,334	696	558	2,861	138
Debt Service						
Library	176,086	18,818	392	315	1,615	78
Industrial						
Parks and Recreation	240,502	25,702	536	430	2,206	107
Employee Benefits	400,187	42,768	892	716	3,671	178
TOTAL	1,128,683	120,622	2,516	2,019	10,353	501

County Treas Motor Vehicle Estimate 120,622
County Treas Recreational Vehicle Estimate 2,516
County Treas 16/20M Vehicle Estimate 2,019
County Treas Commercial Vehicle Tax Estimate 10,353
County Treas Watercraft Tax Estimate 501

Motor Vehicle Factor 0.10687
Recreational Vehicle Factor 0.00223
16/20M Vehicle Factor 0.00179
Commercial Vehicle Factor 0.00917
Watercraft Factor 0.00044

City of Hiawatha

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
General Fund	Debt Service	31,071	31,071	31,071	12-825d
Industrial	Debt Service	212,200	212,200	212,200	12-825d
Sewer	Debt Service	553,656	557,160	923,921	12-825d
Special Streets	Debt Service	300,000	277,210	277,210	12-197
Water	Debt Service	22,338	219,710	131,386	12-825d
Pool	Employee Benefits	6,479	6,479	-	12-16,102
Sewer	Employee Benefits	74,929	72,733	85,460	12-16,102
Water	Employee Benefits	111,922	85,160	130,160	12-16,102
Sewer	General Fund	89,530	89,530	89,530	12-825d
General Fund	Land Bank	5,000			
Water	General Fund			45,000	12-825d
Water	Pool	40,000	40,000	40,000	12-825d
General Fund	Special Events	12,500	12,500	-	79-2958
Sewer	Water	14,601			12-825d
Parks & Rec	Employee Benefits		111,223	45,000	12-16,102
Special Highway	Employee Benefits		50,000	100,000	12-16,102
Stormwater	Employee Benefits		10,000	10,000	12-16,102
General Fund	Capital Reserve		168,333	362,015	12-1,118
Special Parks & Rec	Capital Reserve			23,000	12-1,118
Parks & Rec	Capital Reserve		85,000	90,000	12-1,118
Special Highway	Capital Reserve			200,000	12-1,118
Stormwater	Capital Reserve		48,124	60,000	12-1,118
Post Lantern	Debt Service		94,570		12-197
Pool	Capital Reserve		14,000	9,000	12-1,118
Water	Capital Reserve		20,500	213,461	12-1,118
Sewer	Capital Reserve		29,392	200,000	12-1,118
Airport	Capital Reserve			50,000	12-1,118
Lake Fund	Special Parks & Rec			5,367	79-2958
Special Events	General Fund			17,822	79-2958
	Totals	1,474,226	2,234,895	3,351,603	
	Adjustments				
	Adjusted Totals	1,474,226	2,234,895	3,351,603	

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

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
Case Excavator	1/15/2020	84	3.40	147,971	84,760	18,888	18,888
Street Sweeper	7/1/2020	36	2.59	97,109	19,288	19,288	0
Totals					104,049	38,176	18,888

***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 Hiawatha
Brown County

As provided in KSA 79-2553 *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 <u>2023</u>	Proposed Year <u>2024</u>
Ad Valorem	\$164,147	\$191,839
Delinquent Tax	\$108	\$0
Motor Vehicle Tax	\$15,576	\$18,818
Recreational Vehicle Tax	\$338	\$392
16/20M Vehicle Tax	\$0	\$315
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$180,169	\$211,364
Difference in Total Taxes:	\$31,195	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$27,507,703	\$30,943,672
Did Assessed Valuation Decrease?	No	
Levy Rate	6.401	6.200
Difference in Levy Rate:	(0.201)	
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 Hiawatha

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	873,446	821,971	533,514
Receipts:			
Ad Valorem Tax	285,764	290,761	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	272	150	
Motor Vehicle Tax	46,422	35,000	33,334
Recreational Vehicle Tax	938	600	696
16/20M Vehicle Tax	0	0	558
Commercial Vehicle Tax	3,997	3,012	2,861
Watercraft Tax	0	0	138
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Redemption Distribution	9,240	7,500	10,000
Franchise tax	250,114	250,000	335,500
Fire Contracts	30,882	30,882	30,882
Fines/Fees	38,055	38,634	38,000
Licenses	12,550	9,500	9,000
Permit Fees	6,595	7,200	7,000
Accident Reports	389	600	400
Animal Tags	911	675	650
Animal Pick-up	850	720	750
Reimbursables	82,707	40,000	20,000
Charges for Services	755	1,500	1,000
Land/Tower Space Rent	16,545	16,545	17,000
County Sales Tax	351,334	355,000	330,000
Use Tax	334,381	310,974	310,000
Guest Tax	11,537	12,263	12,000
HIA Hotel Admin Fees	-1,250	1,250	1,250
Local Alcoholic Liquor	6,811	6,396	6,943
Fisher Center Rent	0	0	0
Transfer from Wastewater	0	89,530	89,530
Transfer from Water			45,000
Donations			2,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds	19,403	75,000	100,000
Neighborhood Revitalization Rebate			0
Miscellaneous	121	100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,509,323	1,583,792	1,405,091
Resources Available:	2,382,769	2,405,763	1,938,605

City of Hiawatha

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	2,382,769	2,405,763	1,938,605
Expenditures:			
Administration	474,239	489,852	878,988
Police	700,800	787,983	895,342
Fire	98,958	286,741	283,756
Municipal Court	82,551	88,055	83,591
Lights	76,600	88,937	95,803
Band	0	0	0
Ambulance	34,578	34,578	0
Code Enforcement	93,072	96,103	98,142
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,560,798	1,872,249	2,335,622
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,560,798	1,872,249	2,335,622
Unencumbered Cash Balance Dec 31	821,971	533,514	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,139,335	2,400,490	2,335,622
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,335,622
Tax Required			397,017
Delinquent Comp Rate:	6.8%		26,918
Amount of 2023 Ad Valorem Tax			423,935

CPA Summary

City of Hiawatha

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Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	182,481	231,202	210,088
Contractual	219,242	165,465	225,746
Commodities	24,953	21,685	21,800
Capital Outlay	4,118	4,000	0
Transfers Out	29,033	67,500	94,015
Misc	14,412		
Cash Reserve			327,339
Total	474,239	489,852	878,988
Police			
Salaries	471,755	534,309	559,805
Contractual	113,292	124,559	129,522
Commodities	31,535	51,950	53,850
Capital Outlay	76,054	69,000	0
Transfers Out	8,164	8,165	152,165
Total	700,800	787,983	895,342
Fire			
Salaries	28,750	33,000	33,000
Contractual	35,958	39,431	43,049
Commodities	6,866	9,070	9,800
Capital Outlay	4,477	14,000	0
Transfers Out	22,907	191,240	197,907
Total	98,958	286,741	283,756
Municipal Court			
Salaries	48,502	51,680	45,491
Contractual	34,037	35,875	37,600
Commodities	12	500	500
Capital Outlay	0		
Total	82,551	88,055	83,591
Lights			
Salaries	11,853	12,081	10,876
Contractual	56,746	63,356	67,427
Commodities	3,890	8,000	8,000
Capital Outlay	4,111	5,500	9,500
Total	76,600	88,937	95,803
Band			
Salaries			
Contractual	0	0	0
Commodities			
Capital Outlay			
Total	0	0	0
Ambulance			
Salaries			
Contractual	34,578	34,578	0
Commodities			
Capital Outlay			
Total	34,578	34,578	0
Code Enforcement			
Salaries	55,046	56,203	57,942
Contractual	36,976	39,900	40,200
Commodities	1,050	0	0
Capital Outlay			
Total	93,072	96,103	98,142
Page 1 - Total	1,560,798	1,872,249	2,335,622

City of Hiawatha

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Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
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
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 2 -Total	0	0	0
Page 1 -Total	1,560,798	1,872,249	2,335,622
Grand Total	1,560,798	1,872,249	2,335,622

(Note: Should agree with general sub-totals.)

City of Hiawatha

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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
Debt Service			
Unencumbered Cash Balance Jan 1	311,543	344,069	441,583
Receipts:			
Ad Valorem Tax	36,254	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	11,184	4,203	
Recreational Vehicle Tax	223	75	
16/20M Vehicle Tax	0	46	
Commercial Vehicle Tax	116	382	
Watercraft Tax	0	18	
Redemption Distribution	1,386	0	
Transfers	1,004,459	1,161,902	1,172,559
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,053,622	1,166,626	1,172,559
Resources Available:	1,365,165	1,510,695	1,614,142
Expenditures:			
Interest	372,493	343,395	359,422
Principal	648,603	725,717	725,720
Cash Basis Provision			
Contractual			
Cash Basis Reserve (2024 column)			
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,021,096	1,069,112	1,085,142
Unencumbered Cash Balance Dec 31	344,069	441,583	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,368,190	1,085,140	1,085,142
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,085,142
Tax Required			0
Delinquent Comp Rate: 6.8%			0
Amount of 2023 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Library			
Unencumbered Cash Balance Jan 1	622	622	634
Receipts:			
Ad Valorem Tax	129,104	164,147	xxxxxxxxxxxxxxx
Delinquent Tax	108	108	0
Motor Vehicle Tax	15,576	15,576	18,818
Recreational Vehicle Tax	338	338	392
16/20M Vehicle Tax	0		315
Commercial Vehicle Tax	1,428	1,428	1,615
Watercraft Tax	0		78
Redemption Distribution	2,432	2,432	0
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	148,986	184,029	21,218
Resources Available:	149,608	184,651	21,852
Expenditures:			
Library Board	148,986	184,017	201,510
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	148,986	184,017	201,510
Unencumbered Cash Balance Dec 31	622	634	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	152,702	191,000	201,510
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			201,510
Tax Required			179,658
Delinquent Comp Rate: 6.8%			12,181
Amount of 2023 Ad Valorem Tax			191,839

CPA Summary

City of Hiawatha

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	129,279	106,418	81,718
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	0		0
Motor Vehicle Tax	0		
Recreational Vehicle Tax	0		
16/20M Vehicle Tax	0		
Commercial Vehicle Tax	0		
Watercraft Tax	0		
City Sales Tax	204,637	202,500	195,000
Interest on Idle Funds	2	0	
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	204,639	202,500	195,000
Resources Available:	333,918	308,918	276,718
Expenditures:			
Personal Services			
Contractual	3,300	3,000	3,300
Commodities			
Appropriation to HFED	12,000	12,000	
Transfers Out	212,200	212,200	212,200
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
Total Expenditures	227,500	227,200	215,500
Unencumbered Cash Balance Dec 31	106,418	81,718	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	227,500	227,500	215,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		215,500
	Tax Required		0
Delinquent Comp Rate:	6.8%		0
Amount of 2023 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Parks and Recreation	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	135,152	183,434	71,800
Receipts:			
Ad Valorem Tax	166,545	224,196	xxxxxxxxxxxxxxxx
Delinquent Tax	1,431	1,638	0
Motor Vehicle Tax	13,308	17,500	25,702
Recreational Vehicle Tax	311	138	536
16/20M Vehicle Tax	0	0	430
Commercial Vehicle Tax	1,312	1,800	2,206
Watercraft Tax	0	0	107
Sales Tax	204,636	202,500	195,000
Charges for Services	52,597	52,945	60,500
Reimbursements	13,477	685	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	453,617	501,402	284,481
Resources Available:	588,769	684,836	356,281
Expenditures:			
Recreation	66,971	119,956	144,838
Parks	176,551	332,172	256,937
Fisher Center	161,813	160,908	215,670
Cash Reserve			73,800
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
Total Expenditures	405,335	613,036	691,245
Unencumbered Cash Balance Dec 31	183,434	71,800	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	531,142	613,036	691,245
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		691,245
	Tax Required		334,964
Delinquent Comp Rate:	6.8%		22,711
Amount of 2023 Ad Valorem Tax			357,675

CPA Summary

City of Hiawatha

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	193,275	252,664	342,201
Receipts:			
Ad Valorem Tax	462,914	373,054	XXXXXXXXXXXXXXXXXX
Delinquent Tax	373	275	275
Motor Vehicle Tax	49,560	53,863	42,768
Recreational Vehicle Tax	1,097	1,150	892
16/20M Vehicle Tax	0	0	716
Commercial Vehicle Tax	4,627	4,890	3,671
Watercraft Tax	0	0	178
Redemption Distribution	7,041	6,500	7,000
Transfers	193,330	335,595	374,690
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	19,795	5,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	738,737	780,327	430,190
Resources Available:	932,012	1,032,991	772,391
Expenditures:			
Life, Health & Accident Ins	331,564	311,977	332,914
KPERS	131,276	147,570	170,563
Employer FICA	120,254	132,139	138,158
Vision Dental	27,493	25,809	28,390
Workman's Comp	67,631	71,477	75,766
Unemployment	1,130	1,818	13,713
Cash Forward (2024 column)			331,650
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	679,348	690,790	1,091,154
Unencumbered Cash Balance Dec 31	252,664	342,201	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	937,688	819,350	1,091,154
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,091,154
Tax Required			318,763
Delinquent Comp Rate: 6.8%			21,612
Amount of 2023 Ad Valorem Tax			340,375

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	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% 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	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 6.8%			0
Amount of 2023 Ad Valorem Tax			0

CPA Summary

City of Hiawatha

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	345,223	396,740	414,766
Receipts:			
State of Kansas Gas Tax	85,732	85,000	84,370
County Transfers Gas	0	0	0
City Sales Tax	409,272	405,000	390,000
Reimbursed Expenses	268	0	
Interest on Idle Funds	0		
Miscellaneous	788		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	496,060	490,000	474,370
Resources Available:	841,283	886,740	889,136
Expenditures:			
Personnel Services	131,941	161,722	226,859
Contractual	30,340	43,712	47,150
Commodities	45,252	58,876	82,670
Capital Outlay	237,010	157,664	6,500
Transfers		50,000	300,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	444,543	471,974	663,179
Unencumbered Cash Balance Dec 31	396,740	414,766	225,957
2022/2023/2024 Budget Authority Amount	471,755	472,674	663,179

0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Parks	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	13,944	16,883	16,883
Receipts:			
Liquor Tax	6,811	7,010	6,943
Transfer Balance from Lake Fund			5,367
CFAP Lake Grant			1,030
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,811	7,010	13,340
Resources Available:	20,755	23,893	30,223
Expenditures:			
Commodities	2,582	7,010	2,500
Capital Outlay	1,290		23,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,872	7,010	25,500
Unencumbered Cash Balance Dec 31	16,883	16,883	4,723
2022/2023/2024 Budget Authority Amount	4,852	7,010	25,500

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Streets	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	835,483	944,755	1,072,545
Receipts:			
City Sales Tax	409,272	405,000	390,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	409,272	405,000	390,000
Resources Available:	1,244,755	1,349,755	1,462,545
Expenditures:			
Transfer to B & I	300,000	277,210	277,210
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	300,000	277,210	277,210
Unencumbered Cash Balance Dec 31	944,755	1,072,545	1,185,335
2022/2023/2024 Budget Authority Amount	300,000	277,210	277,210

Adopted Budget

Poool	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	137,494	102,440	46,322
Receipts:			
Concession Income	12,372	12,700	15,000
Lessons, Passes, Rentals	27,586	31,506	35,250
Reimbursed Exsspenses	803	1,000	0
Transfers	40,000	40,000	65,000
Interest on Idle Funds	398	1,476	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	81,159	86,682	116,750
Resources Available:	218,653	189,122	163,072
Expenditures:			
Personnel Services	64,423	70,959	73,024
Comtractual	23,213	20,714	32,299
Commodities	14,610	15,648	16,400
Capital Outlay	13,967	35,479	9,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	116,213	142,800	130,723
Unencumbered Cash Balance Dec 31	102,440	46,322	32,349
2022/2023/2024 Budget Authority Amount	134,873	142,806	130,723

CPA Summary

City of Hiawatha

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget MVE Inspection	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	17,246	23,702	30,202
Receipts:			
MVE Inspection Fees	6,440	6,500	6,500
Reimbursed Expenses	3,973	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,413	10,500	10,500
Resources Available:	27,659	34,202	40,702
Expenditures:			
Officer Equipment	2,267	2,500	
Evidence Collection	1,690	1,500	
Capital Outlay			15,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,957	4,000	15,000
Unencumbered Cash Balance Dec 31	23,702	30,202	25,702
2022/2023/2024 Budget Authority Amount	3,957	11,000	15,000

Adopted Budget

History Center	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,495	21,846	29,140
Receipts:			
Revenue from Trust Fund	27,580	34,869	27,590
Reimbursement	8,750		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,330	34,869	27,590
Resources Available:	58,825	56,715	56,730
Expenditures:			
Historical Society Distribution	4,891	8,697	9,000
Insurance	11,276	5,878	11,000
Building Maintenance	16,846	9,000	8,790
Housekeeping	3,966	4,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,979	27,575	33,790
Unencumbered Cash Balance Dec 31	21,846	29,140	22,940
2022/2023/2024 Budget Authority Amount	31,900	31,900	33,790

See Tab A

CPA Summary

City of Hiawatha

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Post Lantern St. Light Proj	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	99,431	94,723	5,153
Receipts:			
Interest on Idle Funds	193	5,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	193	5,000	0
Resources Available:	99,624	99,723	5,153
Expenditures:			
Capital Outlay	4,901		
Transfer Out		94,570	5,153
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,901	94,570	5,153
Unencumbered Cash Balance Dec 31	94,723	5,153	0
2022/2023/2024 Budget Authority Amount	99,000	94,570	5,153

Adopted Budget

Land Bank	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	150	5,304	5,304
Receipts:			
Transfer from General Fund	5,000		
Interest on Idle Funds	0		
Miscellaneous	500		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,500	0	0
Resources Available:	5,650	5,304	5,304
Expenditures:			
Personnel			
Contractual	346		2,000
Commodities			
Capital Outlay			3,000
Transfers Out			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	346	0	5,000
Unencumbered Cash Balance Dec 31	5,304	5,304	304
2022/2023/2024 Budget Authority Amount	5,000	0	5,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	800,425	859,575	911,781
Receipts:			
Sales to Customers	898,717	955,243	1,003,005
Reimbursed Expenses	26,281	1,407	0
Taps & Reconnections	10,950	9,700	9,500
Penalty	8,399	8,200	8,200
ISF Fees	180	200	200
Interest on Idle Funds			
Miscellaneous	11		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	944,538	974,750	1,020,905
Resources Available:	1,744,963	1,834,325	1,932,686
Expenditures:			
Personnel Expenses	254,753	264,211	271,219
Contractual	182,990	196,903	206,388
Commodities	89,334	94,060	116,560
Capital Outlay	84,074	22,500	214,461
Transfers Out	274,237	344,870	303,757
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	885,388	922,544	1,112,385
Unencumbered Cash Balance Dec 31	859,575	911,781	820,301
2022/2023/2024 Budget Authority Amount	975,425	1,047,695	1,112,385

CPA Summary

CPA Summary

Airport

See Tab C

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Hiawatha
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Brown County

Revenue Neutral Rate*	36.475	Proposed Tax Rate	42.459
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No.

City of Hiawatha

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Library			0
Industrial			0
Parks and Recreation			0
Employee Benefits			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 30,943,672

Valuation Factor: 30,943.672

Neighborhood Revitalization Subj to Rebate: 584,070

Neighborhood Revitalization factor: 584.070

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: 14494 P.O. :
Ad ID: 6748129 DESC. :Budget and RNR Hearing

DAWN BOYLES CITY CLERK
CITY OF HIAWATHA
701 OREGON ST
HIAWATHA, KS 66434-2204

STATE OF KANSAS, BROWN COUNTY,
SS:

Sandra Ridings first duly sworn, deposes
and says:

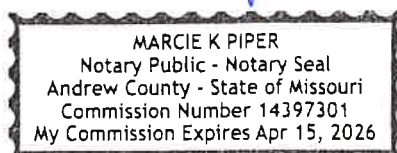
That she is the Legal Ad Coordinator
of the Hiawatha World, a weekly
newspaper printed in the state of
Kansas, and published in and of general
circulation in Brown County, Kansas, with
a general paid circulation on a yearly
basis in Brown County, Kansas, and that
said newspaper is not a trade, religious,
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
Hiawatha in said county as periodical
matter.

Run Dates: 09/01/23 to 09/01/23
Appearances: 1
AD SPACE: 273
TOTAL COST: \$126.75

(Signed) 

Subscribed and sworn before me this
15th day of September 2023



 Notary Public

2024

City of Hiawatha

Proposed Budget 2024 Expenditures and Amount of 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.

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

6748179

Roll Call Vote

A Roll Call Vote of the city of Hiawatha To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 11, 2023

Resolution No. 2023-15

Governing Body Member	Yes	No	No Vote
Becky Shamburg	✓		
Toni Hull	✓		
Brian Shefferd		✓	
David Middendorf	✓		
Evans Woehlecke			✓
TOTAL	3	1	1

Certified:
Dawn M. Boyles



Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF The City of Hiawatha, HEREBY NOTIFIES THE
Brown 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
53.012. The date of our hearing is 9/11/2023 at 5:35 AM/PM and will be
held at City Hall in Hiawatha, 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 July 17th, 2023.

(Seal)

Megan L Green
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.

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

WHEREAS, the Revenue Neutral Rate for the City of Hiawatha was calculated as 36.475 mills by the Brown County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Hiawatha, 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 HIAWATHA:

The City of Hiawatha shall levy a property tax rate exceeding the Revenue Neutral Rate of 36.475 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 11th day of September, 2023 and SIGNED by the Mayor.

Becky Shamburg
Becky Shamburg, Mayor

Attested:
Dawn M. Boyles
Dawn M. Boyles, City Clerk

