State of Kansas
City 2023

CERTIFICATE

To the Clerk of MARSHALL COUNTY, State of Kansas
We, the undersigned, officers of
CITY OF WATERVILLE
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,070,158	267,525	77.656
Library	12-1220	8	32,790	9,094	2.640
Special Highway		9	137,269		
Ambulance		9	270,298		
Special Machinery (Equip. Reserve)		10	47,003		
Sewer Utility		10	160,801		
Water Utility		11	332,987		
Lights Utility		11	868,618		
Library Restricted		12	232,607		
Opera House Renovation		12			
Totals		xxxxxx	3,152,531	276,619	80.296
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			3,444,838
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

RNR 0K

Revenue Neutral Rate: 74.532

Assisted by:
Sink, Gordon & Associates LLP

Address:
128 East Commercial Street
Waterville, KS 66548
Email:
cparker@sinkgordon.com

Attest: _____ 2022

County Clerk

Governing Body

CPA Summary

CITY OF WATERVILLE 2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	248,309	45,621	635	34	431	316
Debt Service						
Library	8,436	1,550	22	1	15	11
TOTAL	256,745	47,171	657	35	446	327

County Treas Motor Vehicle Estimate	47,171				
County Treas Recreational Vehicle Estimate		657			
County Treas 16/20M Vehicle Estimate			35		
County Treas Commercial Vehicle Tax Estimate				446	
County Treas Watercraft Tax Estimate					327

Motor Vehicle Factor	0.18373				
Recreational Vehicle Factor		0.00256			
16/20M Vehicle Factor			0.00014		
Commercial Vehicle Factor				0.00174	
Watercraft Factor					0.00127

CITY OF WATERVILLE 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Lights	General	206,000	212,000	218,500	12-825d
Water	General	91,000	93,700	96,515	12-825d
Sewer	General	35,000	35,000	38,000	12-825d
General	Special Highway	72,000	72,000	75,000	12-197
Library	Library Restricted	19,129	-	-	Gift
Lights	Special Machinery	10,000	10,000	10,000	12-825d
Opera House Renovatio	General	-	35,499	-	Res. Equity
	Totals	433,129	458,199	438,015	
	Adjustments				
	Adjusted Totals	433,129	458,199	438,015	

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

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Transfer to equipment reserve fund. To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. Transfer to capital improvements fund. Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. Transfer to street and highway fund. Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. Transfer from utility fund. Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [$250,000].

K.S.A. 12-631i. Sewer Fund Surplus Transfers to Sinking Fund and General Fund. Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

K.S.A. 14-2004. Transfer by certain cities to a park land acquisition fund. Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to $5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than $25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. Transfer to worker's compensation reserve fund. Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

State of Kansas
City

CITY OF WATERVILLE

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

CITY OF WATERVILLE

2023

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 2022	Payments Due 2022	Payments Due 2023
Fire Station	8/12/2014	120	3.90	264,827	48,139	18,318	18,318
				Totals	**48,139**	**18,318**	**18,318**

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

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

Budgeted Year: 2023

Library found in: CITY OF WATERVILLE
MARSHALL 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 2022	Proposed Year 2023
Ad Valorem	$8,436	$9,094
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,245	$1,550
Recreational Vehicle Tax	$14	$22
16/20M Vehicle Tax	$5	$1
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$9,700	$10,667
Difference in Total Taxes:	$967	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,197,370	$3,444,838
Did Assessed Valuation Decrease?	No	
Levy Rate	2.639	2.640
Difference in Levy Rate:	0.001	
Qualify for grant: 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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	278,820	249,943	219,809
Receipts:			
Ad Valorem Tax	233,324	248,309	xxxxxxxxxxxxxxxx
Delinquent Tax	7,761	0	0
Motor Vehicle Tax	45,878	45,500	45,621
Recreational Vehicle Tax	681	399	635
16/20M Vehicle Tax	157	157	34
Commercial Vehicle Tax	433	283	431
Watercraft Tax	114	110	316
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	0	123	0
Special Assessments	2,936	0	0
Local Sales Tax	111,643	102,000	102,000
Franchise Fees	14,073	14,075	14,075
Licenses & Permits	1,206	1,300	1,300
Fines	199	200	200
Interest Income	2,676	2,600	2,600
Rents	1,267	1,500	1,500
Concessions	2,042	2,000	2,000
Admissions	2,186	2,000	2,000
Donations	607	0	0
Rural Fire Appropriation	52,676	52,676	52,676
Grants	79,645	0	0
Transfer from Lights Utility Fund	206,000	212,000	218,500
Transfer from Water Utility Fund	91,000	93,700	96,515
Transfer from Sewer Utility Fund	35,000	35,000	38,000
Transfer from Opera House Renovation	0	35,499	0
Neighborhood Revitalization Rebate	-534	-102	0
Miscellaneous	47,265	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**938,235**	**859,329**	**588,403**
Resources Available:	**1,217,055**	**1,109,272**	**808,212**

CITY OF WATERVILLE

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,217,055	1,109,272	808,212
Expenditures:			
GENERAL ADMINISTRATION & STRE	439,093	458,200	471,975
POLICE DEPARTMENT	90,109	81,980	84,390
OTHER	437,910	349,283	376,463
Subtotal detail (Should agree with detail)	967,112	889,463	932,828
Cash Forward (2023 column)			137,330
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**967,112**	**889,463**	**1,070,158**
Unencumbered Cash Balance Dec 31	249,943	219,809	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	974,029	992,005	1,070,158
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,070,158
		Tax Required	261,946
	Delinquent Comp Rate:	2.1%	5,579
		Amount of 2022 Ad Valorem Tax	267,525

CPA Summary

CITY OF WATERVILLE 2023

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
GENERAL ADMINISTRATION & STREETS			
Salaries	316,690	326,200	335,975
Contractual	74,006	80,000	81,000
Commodities	48,397	52,000	55,000
Capital Outlay	0	0	0
Total	**439,093**	**458,200**	**471,975**
POLICE DEPARTMENT			
Salaries	61,825	63,680	65,590
Contractual	7,176	8,800	9,300
Commodities	21,108	9,500	9,500
Capital Outlay	0	0	0
Total	**90,109**	**81,980**	**84,390**
OTHER			
Employee's Health Insurance	143,116	142,695	150,675
Retirement Contributions	22,594	23,270	23,970
Fire - City	20,766	25,000	25,000
Community Service	0	1,000	1,000
Parks & Pool Maintenance	55,615	20,000	20,000
Ballfield Maintenance	14,081	5,500	5,500
Community Center Maintenance	9,335	4,500	4,000
Library Appropriation	39,000	3,000	19,000
Appropriation - USD #498	43,085	34,000	34,000
Lease Purchase - Fire Station	18,318	18,318	18,318
Transfer to Special Highway	72,000	72,000	75,000
Total	**437,910**	**349,283**	**376,463**
Page 1 - Total	**967,112**	**889,463**	**932,828**

CITY OF WATERVILLE 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	21,616	21,666	2,807
Receipts:			
Ad Valorem Tax	8,037	8,436	xxxxxxxxxxxxxxxx
Delinquent Tax	209	0	
Motor Vehicle Tax	1,478	1,245	1,550
Recreational Vehicle Tax	22	14	22
16/20M Vehicle Tax	48	5	1
Commercial Vehicle Tax	14	10	15
Watercraft Tax	4	4	11
Appropriation - City	39,000	3,000	19,000
Donations	95	0	0
Grants	75	0	0
Interest on Idle Funds	466	475	480
Neighborhood Revitalization Rebate	(18)	-3	0
Miscellaneous	1,082	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**50,512**	**13,186**	**21,079**
Resources Available:	**72,128**	**34,852**	**23,886**
Expenditures:			
Personal Services	17,769	17,800	18,300
Contractual Services	9,449	9,000	9,100
Commoditites	4,115	5,245	5,390
Capital Outlay	0	0	0
Transfer to Library Restricted	19,129	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**50,462**	**32,045**	**32,790**
Unencumbered Cash Balance Dec 31	21,666	2,807	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	72,204	31,345	32,790
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	32,790
		Tax Required	8,904
	Delinquent Comp Rate:	2.1%	190
		Amount of 2022 Ad Valorem Tax	9,094

CPA Summary

CITY OF WATERVILLE 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	46,796	49,129	44,589
Receipts:			
State of Kansas Gas Tax	18,417	17,410	17,680
County Transfers Gas		0	0
Transfer from General Fund	72,000	72,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**90,417**	**89,410**	**92,680**
Resources Available:	**137,213**	**138,539**	**137,269**
Expenditures:			
Contractual Services	1,326	1,450	1,500
Commodities	31,418	92,500	95,500
Capital Outlay	55,340	0	0
Cash Forward (2023 column)			40,269
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,084**	**93,950**	**137,269**
Unencumbered Cash Balance Dec 31	49,129	44,589	0
2021/2022/2023 Budget Authority Amount	121,142	130,686	137,269

Adopted Budget

Ambulance	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	152,255	175,753	174,098
Receipts:			
Appropriation - Marshall County	37,686	37,000	37,000
Charges for Services	66,097	57,000	59,000
Donations	12,933	0	0
Grants	0	0	0
Interest on Idle Funds	158	165	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**116,874**	**94,165**	**96,200**
Resources Available:	**269,129**	**269,918**	**270,298**
Expenditures:			
Personal Services	61,024	64,820	66,765
Contractual	28,971	19,000	20,000
Commodities	3,381	12,000	13,500
Capital Outlay	0	0	0
Cash Forward (2023 column)			170,033
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**93,376**	**95,820**	**270,298**
Unencumbered Cash Balance Dec 31	175,753	174,098	0
2021/2022/2023 Budget Authority Amount	229,939	242,935	270,298

CPA Summary

CITY OF WATERVILLE 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Machinery (Equip. Reserve)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,203	27,003	37,003
Receipts:			
Transfer from Lights Utility	10,000	10,000	10,000
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,000**	**10,000**	**10,000**
Resources Available:	**45,203**	**37,003**	**47,003**
Expenditures:			
Capital Outlay	18,200	0	47,003
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,200**	**0**	**47,003**
Unencumbered Cash Balance Dec 31	27,003	37,003	0
2021/2022/2023 Budget Authority Amoun	45,203	55,203	47,003

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

Adopted Budget

Sewer Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,628	38,171	57,486
Receipts:			
Charges for Services	102,980	103,270	103,270
Interest on Idle Funds	40	45	45
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**103,020**	**103,315**	**103,315**
Resources Available:	**138,648**	**141,486**	**160,801**
Expenditures:			
Contractual	55,043	8,500	10,000
Commodities	10,434	10,500	10,500
Capital Outlay	0	30,000	0
Transfer to General Fund	35,000	35,000	38,000
Cash Forward (2023 column)			102,301
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**100,477**	**84,000**	**160,801**
Unencumbered Cash Balance Dec 31	38,171	57,486	0
2021/2022/2023 Budget Authority Amoun	121,844	150,468	160,801

CPA Summary

CITY OF WATERVILLE 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	250,046	207,817	187,712
Receipts:			
Charges for Services	145,240	145,240	145,240
Interest on Idle Funds	32	35	35
Miscellaneous	125	320	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**145,397**	**145,595**	**145,275**
Resources Available:	**395,443**	**353,412**	**332,987**
Expenditures:			
Contractual	33,990	35,000	37,000
Personal Services	1,077	0	0
Commodities	61,559	37,000	38,000
Capital Outlay	0	0	0
Transfer to General Fund	91,000	93,700	96,515
Cash Forward (2023 column)			161,472
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**187,626**	**165,700**	**332,987**
Unencumbered Cash Balance Dec 31	207,817	187,712	0
2021/2022/2023 Budget Authority Amount	366,270	390,096	332,987

Adopted Budget

Lights Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	198,571	170,648	135,733
Receipts:			
Charges for Services & Refuse Services	688,813	731,385	731,385
Meter Deposits	3,824	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	1,862	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**694,499**	**732,885**	**732,885**
Resources Available:	**893,070**	**903,533**	**868,618**
Expenditures:			
Personal Services	4,433	0	0
Contractual	445,535	450,000	455,000
Commodities	24,954	25,000	25,500
Capital Outlay	0	0	0
Meter Deposit Refunds	2,000	0	0
Refuse Service	29,500	70,800	70,800
Transfer to General	206,000	212,000	218,500
Transfer to Special Machinery	10,000	10,000	10,000
Cash Forward (2023 column)			88,818
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**722,422**	**767,800**	**868,618**
Unencumbered Cash Balance Dec 31	170,648	135,733	0
2021/2022/2023 Budget Authority Amount	847,033	920,878	868,618

CPA Summary

CITY OF WATERVILLE 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Library Restricted**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	213,478	232,607	232,607
Receipts:			
Transfer from Library Fund	19,129	0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,129**	**0**	**0**
Resources Available:	**232,607**	**232,607**	**232,607**
Expenditures:			
Capital Outlay	0	0	232,607
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**232,607**
Unencumbered Cash Balance Dec 31	232,607	232,607	0
2021/2022/2023 Budget Authority Amoun	232,607	232,607	232,607

Adopted Budget

Opera House Renovation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,499	35,499	0
Receipts:			
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**35,499**	**35,499**	**0**
Expenditures:			
Transfer to General Fund - Residual Equity	0	35,499	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**35,499**	**0**
Unencumbered Cash Balance Dec 31	35,499	0	0
2021/2022/2023 Budget Authority Amoun	38,002	35,499	0

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

CITY OF WATERVILLE

will meet on August 29, 2022 at 5:15pm at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	967,112	76.408	889,463	77.660	1,070,158	267,525	77.660
Debt Service							
Library	50,462	2.632	32,045	2.639	32,790	9,094	2.640
Special Highway	88,084		93,950		137,269		
Ambulance	93,376		95,820		270,298		
Special Machinery (Equip. R	18,200				47,003		
Sewer Utility	100,477		84,000		160,801		
Water Utility	187,626		165,700		332,987		
Lights Utility	722,422		767,800		868,618		
Library Restricted					232,607		
Opera House Renovation			35,499				
Totals	2,227,759	79.040	2,164,277	80.299	3,152,531	276,619	80.300
						*Revenue Neutral Rate***	*74.532*
Less: Transfers	433,129		458,199		438,015		
Net Expenditure	1,794,630		1,706,078		2,714,516		
Total Tax Levied	248,329		256,745		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,141,809		3,197,370		3,444,838		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	79,074		63,922		48,139		
Total	79,074		63,922		48,139		

*Tax rates are expressed in mills

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

Nori Blackburn

City Official Title: Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

CITY OF WATERVILLE

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

MARSHALL COUNTY

Revenue Neutral Rate*	74.532	Proposed Tax Rate	80.300

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

CITY OF WATERVILLE 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
Library			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2022 July 1 Valuation: 3,444,838

Valuation Factor: 3,444.838

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the City of Waterville, Kansas was calculated as 74.532 mills by the Marshall County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 29, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Waterville, Kansas, 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 WATERVILLE, KANSAS:

The City of Waterville, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 74.532 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 29th day of August 2022 and SIGNED by the Mayor.

_____
Mayor
Attested:

_____
City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF WATERVILLE, KANSAS, HEREBY NOTIFIES THE MARSHALL COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 80.300. The date of our hearing is Monday August 29, 2022 at 5:15 PM and will be held at Waterville City Hall, Waterville, 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 _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the City of Waterville, Kansas Council to levy a property tax exceeding the Neutral Rate

Hearing to Exceed Revenue Neutral Rate Held on August 29, 2022
Resolution No._____

Governing Body Member	Yes	No	No Vote
TOTAL			

Certified:_____, City Clerk

Resolution No. 22-4

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

WHEREAS, the Revenue Neutral Rate for the City of Waterville, Kansas was calculated as 74.532 mills by the Marshall County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 29, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Waterville, Kansas, 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 WATERVILLE, KANSAS:

The City of Waterville, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 74.532 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 29th day of August 2022 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Waterville, Kansas Council to levy a property tax exceeding the Neutral Rate

Hearing to Exceed Revenue Neutral Rate Held on August 29, 2022
Resolution No. 22-4

Governing Body Member	Yes	No	No Vote
Colby Hearn 2nd	✓		
Dan Gleason mad motion	✓		
Alex Nolte	✓		
Tony Mann	✓		
Don King - absent			
TOTAL	4	0	0

Certified: Mon Blackburn, City Clerk

RA

CITY OF WATERVILLE BUDGET HEARING

(First published in the Marysville Advocate on Thursday, July 21, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF WATERVILLE

will meet on August 29, 2022 at 5:15 pm at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	967,112	76.408	889,463	77.660	1,070,158	267,525	77.660
Debt Service							
Library	50,462	2.632	32,045	2.639	32,790	9,094	2.640
Special Highway	88,084		93,950		137,269		
Ambulance	93,376		95,820		270,298		
Special Machinery (Equip. R	18,200				47,003		
Sewer Utility	100,477		84,000		160,801		
Water Utility	187,626		165,700		332,987		
Lights Utility	722,422		767,800		868,618		
Library Restricted					232,607		
Opera House Renovation			35,499				
Totals	2,227,759	79.040	2,164,277	80.299	3,152,531	276,619	80.300
						*Revenue Neutral Rate***	*74.532*
Less: Transfers	433,129		458,199		438,015		
Net Expenditure	1,794,630		1,706,078		2,714,516		
Total Tax Levied	248,329		256,745		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,141,809		3,197,370		3,444,838		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	79,074		63,922		48,139		
Total	79,074		63,922		48,139		

*Tax rates are expressed in mills

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

Nori Blackburn

City Official Title: Clerk