State of Kansas
City 2024

CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
City of Athol
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 Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	41,464	27,840	
Library	12-1220	7	11,474		
Noxious Weed	2-1318	7	1,814		
Special Highway		8	3,372		
Totals		xxxxxx	**58,124**	**27,840**	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization		10			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 48.200

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:

Attest: 9-15 2023
County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	25,698	2,074	121	5	76	24
Library						
Noxious Weed						
TOTAL	25,698	2,074	121	5	76	24

County Treas Motor Vehicle Estimate 2,074
County Treas Recreational Vehicle Estimate 121
County Treas 16/20M Vehicle Estimate 5
County Treas Commercial Vehicle Tax Estimate 76
County Treas Watercraft Tax Estimate 24

Motor Vehicle Factor 0.08071
Recreational Vehicle Factor 0.00471
16/20M Vehicle Factor 0.00019
Commercial Vehicle Factor 0.00296
Watercraft Factor 0.00093

City of Athol

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
Library Fund	General Fund	0	0	0	Per Council
	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.

State of Kansas
City

City of Athol

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:											
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

State of Kansas
City

City of Athol

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 On Jan 1, 2023	Payments Due 2023	Payments Due 2024
Lease - FNB	8/8/2022	60	3.75	9,258	9,258	2,053	2,053
Totals					**9,258**	**2,053**	**2,053**

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

City of Athol

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	50,516	9,003	6,324
Receipts:			
Ad Valorem Tax	2,703	24,927	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	518	192	2,074
Recreational Vehicle Tax	62	15	121
16/20M Vehicle Tax	4	2	5
Commercial Vehicle Tax	23	9	76
Watercraft Tax	0	2	24
Gross Earning (Intangible) Tax	0	0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Sale of City Tractor	12,000	0	0
Donations	1,644	0	0
Sales Tax	4,687	5,000	5,000
Reimbursements	584	0	0
Neighborhood Revitalization Rebate	-9	-26	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**22,216**	**30,121**	**7,300**
Resources Available:	**72,732**	**39,124**	**13,624**
Expenditures:			
General Operations	2,343	20,000	18,200
Fire Department Dissolution	38,300	0	0
Sales Tax to Hospital	4,687	5,000	5,000
Street Lights	1,274	1,800	2,000
Payroll	5,125	6,000	6,000
Lease Payments	5,258	0	0
J.D. Tractor Purchase	6,742	0	10,264
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**63,729**	**32,800**	**41,464**
Unencumbered Cash Balance Dec 31	9,003	6,324	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	44,992	61,310	41,464
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	41,464
		Tax Required	27,840
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	27,840

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Athol 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,839	18,812	11,474
Receipts:			
Ad Valorem Tax	13,131	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	60	0	0
Motor Vehicle Tax	352	579	
Recreational Vehicle Tax	20	44	
16/20M Vehicle Tax	2	3	
Commercial Vehicle Tax	10	29	
Watercraft Tax	0	7	
Other Income	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-27	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**13,548**	**662**	**0**
Resources Available:	**24,387**	**19,474**	**11,474**
Expenditures:			
Operations	5,575	8,000	11,474
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,575**	**8,000**	**11,474**
Unencumbered Cash Balance Dec 31	18,812	11,474	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	13,620	16,097	11,474
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,474
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget Noxious Weed	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,924	3,354	1,814
Receipts:			
Ad Valorem Tax	1,861	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	25	0	0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
State Treasurer			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(4)		
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**1,882**	**0**	**0**
Resources Available:	**4,806**	**3,354**	**1,814**
Expenditures:			
Operations	1,452	1,540	1,814
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	1,452	1,540	1,814
Unencumbered Cash Balance Dec 31	3,354	1,814	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	3,292	1,540	1,814
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,814
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Athol

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	808	1,142	2,262
Receipts:			
State of Kansas Gas Tax	1,109	1,120	1,110
County Transfers Gas			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**1,109**	**1,120**	**1,110**
Resources Available:	**1,917**	**2,262**	**3,372**
Expenditures:			
Road Repairs	775	0	3,372
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**775**	**0**	**3,372**
Unencumbered Cash Balance Dec 31	1,142	2,262	0
2022/2023/2024 Budget Authority Amount	4,334	2,998	3,372

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
September 11th 6:00 p.m. City of Athol @ Athol Co-op meeting Room
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

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.

	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	Proposed Estimated Tax Rate*
General	63,729	7.880	32,800	45.225	41,464	27,840	52.216
Library	5,575	23.834	8,000		11,474		
Noxious Weed	1,452	3.376	1,540	0.000	1,814		
Special Highway	775				3,372		
Totals	**71,531**	**35.090**	**42,340**	**45.225**	**58,124**	**27,840**	**52.216**
						*Revenue Neutral Rate***	*48.200*
Less: Transfers	0		0		0		
Net Expenditure	71,531		42,340		58,124		
Total Tax Levied	19,833		25,698		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	565,203		568,234		533,168		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	12,324	8,048	9,258
Total	12,324	8,048	9,258

*Tax rates are expressed in mills

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

Diana R. Drake, Clerk
Official Title: 0

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	27,840	52.216	0
Library	0		0
Noxious Weed	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	27,840	52.216	0

2023 July 1 Valuation: 533,168

Valuation Factor: 533.168

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

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

Roll Call Vote

A Roll Call Vote of the Athol City (Governing Body) To Levy a
Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 11, 2023
Resolution No. 23-01

Governing Body Member	Yes	No	No Vote
Allen Daniels	✓		
David Feldmann	✓		
Cade Rietze	✓		
Daniel Saltzman		✓	
Joell Waglerblast	✓		
Barbara Dones	✓		
TOTAL	5	1	1

Certified: Dianne L. Drake

Resolution No. 23.01

A RESOLUTION OF THE CITY OF ATHOL, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, the Revenue Neutral Rate of the City of Athol was calculated as 48.2 mills by the Smith County; and

WHEREAS, the budget proposed by the Governing Body of the City of Athol will require the levy of 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 Athol, 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 ATHOL:

The City of Athol shall levy a property tax rate exceeding the Revenue Neutral Rate of 48.2 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action us taken by the Governing Body.

ADOPTED this 11 day of September, 2023 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

September 11th @ 6:00pm City of Athol @ Athol Co-op Meeting Room

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

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.

	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	Proposed Estimated Tax Rate*
General	63,729	7.880	32,800	45.225	41,464	27,840	52.216
Library	5,575	23.834	8,000		11,474		
Noxious Weed	1,452	3.376	1,540	0.000	1,814		
Special Highway	775				3,372		
Totals	71,531	35.090	42,340	45.225	58,124	27,840	52.216
					*Revenue Neutral Rate***		*48.200*
Less: Transfers	0		0		0		
Net Expenditure	71,531		42,340		58,124		
Total Tax Levied	19,833		26,698		xxxxxxxxxxxxxxxxx		
Assessed Valuation	565,203		568,234		533,168		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	12,324	8,048	9,256
Total	12,324	8,048	9,256

*Tax rates are expressed in mills

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

Diana K. Drake, Clerk

Official Title: 0

(First published in the Smith Co. Pioneer Thursday, July 27, 2023.)