State of Kansas
City

CERTIFICATE 2024

To the Clerk of Nemaha, State of Kansas
We, the undersigned, officers of
Seneca
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	1,680,372	728,403	22.939
Debt Service	10-113	8	97,660	76,070	2.395
Library	12-1220	8	188,417	166,729	5.249
Fire Equipment	12-110a	9	59,122	31,764	1.000
Industrial Development	12-1617h	9	292,740	31,764	1.000
Special Highway		10	59,484		
Fire Truck		10	365,129		
Airport		11	11,616		
Special Parks & Recreation		11	57,322		
Ambulance		12	31,023		
Meter Deposit		12	59,083		
Pool Debt Service		13	3,118,165		
Special Parks Improvement		13			
Convention & Tourism		14	37,561		
Cemetery Trust		14	1,868		
Law Enforcement Diversion		15	7,319		
Law Enforcement Trust		15	5,911		
Water Utility		16	626,014		
Electric Utility		17	6,145,087		
Sewer Utility		18	1,041,208		
Swimming Pool		19	184,694		
Non-Budgeted Funds-A		20			
Totals		xxxxxx	14,069,795	1,034,730	32.583
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice					31,795,456
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 28.102

Assisted by:

Address:

Email:

Attest: 12/31, 2023

Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

Seneca 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	694,060	76,133	1,488	1,286	21,695	208
Debt Service						
Library	143,834	15,778	309	267	4,496	43
Fire Equipment	27,395	3,005	59	51	856	8
Industrial Development	27,395	3,005	59	51	856	8
TOTAL	892,684	97,921	1,915	1,655	27,903	267

County Treas Motor Vehicle Estimate	97,921				
County Treas Recreational Vehicle Estimate		1,915			
County Treas 16/20M Vehicle Estimate			1,655		
County Treas Commercial Vehicle Tax Estimate				27,903	
County Treas Watercraft Tax Estimate					267

Motor Vehicle Factor	0.10969				
Recreational Vehicle Factor		0.00215			
16/20M Vehicle Factor			0.00185		
Commercial Vehicle Factor				0.03126	
Watercraft Factor					0.00030

Seneca 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
Water Utility	Capital Improvement	89,138	87,638	85,791	12-1, 118
Electric Utility	Capital Improvement	296,321	72,215	200,000	12-1, 118
Sewer Utility	Capital Improvement	58,300	57,200	100,000	12-1, 118
Pool Debt Service	Capital Improvement	47,700	1,391,980	1,500,000	12-1, 118
General Fund	Capital Improvement			26,950	12-1, 118
Pool Debt Service	Swimming Pool	70,000	110,000	110,000	12-1,117
Electric Utility	Electric Principal & Inte	72,215	72,215	79,651	12-1,118
	Totals	633,674	1,791,248	2,102,392	
	Adjustments				
	Adjusted Totals	633,674	1,791,248	2,102,392	

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

Seneca

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:											
Refunding & Improvement	5/1/2013	9/1/2030	2.00-2.65	2,520,000	740,000	3/1		8,319		6,569	
Series 2013-A						9/1	9/1	8,319	175,000	6,569	175,000
Branch Street	10/1/2014	9/1/2024	1.15-3.6	830,000	185,000	9/1	9/1	2,590		1,330	
Series 2014-A								2,590	90,000	1,330	95,000
Total G.O. Bonds					**925,000**			**21,818**	**265,000**	**15,798**	**270,000**
Revenue Bonds:											
Series 2013-PBC	9/1/2013	9/1/2027	2.00-2.5	3,295,000	1,210,000	3/1		13,788		11,438	
						9/1	9/1	13,788	235,000	11,438	240,000
Total Revenue Bonds					**1,210,000**			**27,576**	**235,000**	**22,876**	**240,000**
Other:											
KDHE Sewer Rehab	7/21/2016	7/21/2036	1.91	2,231,391	1,674,538	3/1	3/1	15,992	44,988	15,129	45,851
KDHE Sewer Rehab						9/1	9/1	15,562	45,418	14,691	46,289
State of KS Elec Utility Loa	3/18/2021	1/1/2031	0.25-2.68	695,306	589,489	1/1	1/1	368	17,685	3,506	16,407
State of KS Elec Utility Loan						4/1	4/1	3,831	16,081	3,396	16,517
State of KS Elec Utility Loan						7/1	7/1	3,723	16,189	3,285	16,627
State of KS Elec Utility Loan						10/1	10/1	3,615	16,298	3,174	16,739
Total Other					**2,264,027**			**43,091**	**156,659**	**43,180**	**158,429**
Total Indebtedness					**4,399,027**			**92,485**	**656,659**	**81,854**	**668,429**

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
2021Spartan Pumper Fire Engin	4/6/2022	60	2.60	373,246	373,246	80,655	80,655
				Totals	**373,246**	**80,655**	**80,655**

***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: Seneca
Nemaha

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 2023	Proposed Year 2024
Ad Valorem	$143,834	$166,729
Delinquent Tax	$1,500	$900
Motor Vehicle Tax	$15,951	$15,778
Recreational Vehicle Tax	$318	$309
16/20M Vehicle Tax	$210	$267
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$161,813	$183,983
Difference in Total Taxes:	$22,170	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$27,404,877	$31,764,260
Did Assessed Valuation Decrease?	No	
Levy Rate	5.249	5.249
Difference in Levy Rate:	0.000	
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.

Seneca 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	475,391	595,584	378,495
Receipts:			
Ad Valorem Tax	576,459	694,060	xxxxxxxxxxxxxxxx
Delinquent Tax	710	4,000	4,000
Motor Vehicle Tax	77,284	76,982	76,133
Recreational Vehicle Tax	1,636	1,536	1,488
16/20M Vehicle Tax	1,009	1,012	1,286
Commercial Vehicle Tax	19,951	19,052	21,695
Watercraft Tax	502	190	208
Gross Earning (Intangible) Tax			0
LAVTR		730	0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	14,951	15,410	15,410
Compensating Use Tax			
Local Sales Tax	329,215	275,000	292,540
Franchise Tax	80,098	68,299	70,000
Licenses	7,455	2,000	2,000
Fines, Forfeitures and Penalties	15,018	12,000	12,000
Interest	12,491	12,250	8,000
Cemetery Fees	3,975	500	1,000
Reimbursement	56,928	23,532	23,892
Other	77,133		
PILOT		17,000	17,000
License, Fees, Permits		5,000	5,000
Recreation		18,033	15,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds		9,000	9,000
Neighborhood Revitalization Rebate		-63,070	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,274,815**	**1,192,516**	**575,653**
Resources Available:	**1,750,206**	**1,788,100**	**954,148**

Seneca

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,750,206	1,788,100	954,148
Expenditures:			
General and Administrative	203,786	231,575	399,210
Police Department	399,370	546,430	582,820
Street and Highway Department	402,768	448,000	481,904
Park Department	145,668	173,000	210,208
Cemeterty	3,030	8,200	3,830
Airport	0	2,400	2,400
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
0	0	0	0
Subtotal detail (Should agree with detail)	1,154,622	1,409,605	1,680,372
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,154,622**	**1,409,605**	**1,680,372**
Unencumbered Cash Balance Dec 31	595,584	378,495	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,480,535	1,628,430	1,680,372
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,680,372
		Tax Required	726,224
	Delinquent Comp Rate:	0.3%	2,179
		Amount of 2023 Ad Valorem Tax	728,403

CPA Summary

Seneca 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General and Administrative			
Salaries	86,770	90,000	127,873
Contractual	56,690	65,375	99,192
Commodities	21,820	34,900	46,895
Capital Outlay	4,768	6,500	60,000
Transfers To Capital Improvements			26,950
Economical Development	31,021	32,000	35,500
Other	2,717	2,800	2,800
Total	**203,786**	**231,575**	**399,210**
Police Department			
Salaries	292,421	405,360	304,145
Contractual	64,915	90,930	195,325
Commodities	38,391	44,140	74,350
Capital Outlay	2,264	6,000	6,000
Other	1,379		3,000
Total	**399,370**	**546,430**	**582,820**
Street and Highway Department			
Salaries	174,672	215,000	162,355
Contractual	64,173	25,000	130,104
Commodities	159,773	80,500	167,681
Capital Outlay	4,150	127,500	21,764
Total	**402,768**	**448,000**	**481,904**
Park Department			
Salaries	93,346	107,000	92,365
Contractual	25,749	24,000	69,432
Commodities	26,573	42,000	48,411
Capital Outlay			
Total	**145,668**	**173,000**	**210,208**
Cemeterty			
Salaries		4,900	
Contractual	1,717	300	830
Commodities	1,313	3,000	3,000
Capital Outlay			
Total	**3,030**	**8,200**	**3,830**
Airport			
Salaries			
Contractual	0	1,600	1,600
Commodities	0	800	800
Capital Outlay			
Total	**0**	**2,400**	**2,400**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 1 - Total	**1,154,622**	**1,409,605**	**1,680,372**

Seneca 2024

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**
Page 2 -Total	0	0	0
Page 1 -Total	**1,154,622**	**1,409,605**	**1,680,372**
Grand Total	**1,154,622**	**1,409,605**	**1,680,372**

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

Seneca 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	171,716	116,998	21,818
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Excise Tax			
Branch Street Lot Sales	42,982		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,982**	**0**	**0**
Resources Available:	**214,698**	**116,998**	**21,818**
Expenditures:			
Series 2014-A Bond Principle & Interest	97,700	95,180	97,660
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**97,700**	**95,180**	**97,660**
Unencumbered Cash Balance Dec 31	116,998	21,818	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	97,660
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	97,660
		Tax Required	75,842
	Delinquent Comp Rate:	0.3%	228
		Amount of 2023 Ad Valorem Tax	76,070

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,874	0	319
Receipts:			
Ad Valorem Tax	119,464	143,834	xxxxxxxxxxxxxxxx
Delinquent Tax	145	1,500	900
Motor Vehicle Tax	16,003	15,951	15,778
Recreational Vehicle Tax	339	318	309
16/20M Vehicle Tax	208	210	267
Commercial Vehicle Tax	4,132	3,948	4,496
Watercraft Tax		40	43
Excise Tax	104	118	75
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-13,070	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**140,395**	**152,849**	**21,868**
Resources Available:	**152,269**	**152,849**	**22,187**
Expenditures:			
Appropriation	152,269	152,530	188,417
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**152,269**	**152,530**	**188,417**
Unencumbered Cash Balance Dec 31	0	319	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	150,393	152,530	188,417
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	188,417
		Tax Required	166,230
	Delinquent Comp Rate:	0.3%	499
		Amount of 2023 Ad Valorem Tax	166,729

CPA Summary

Seneca 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Equipment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,066	23,194	23,374
Receipts:			
Ad Valorem Tax	22,773	27,395	xxxxxxxxxxxxxxxx
Delinquent Tax	27		
Motor Vehicle Tax	3,049	3,038	3,005
Recreational Vehicle Tax	65	61	59
16/20M Vehicle Tax	40	40	51
Commercial Vehicle Tax	787	752	856
Watercraft Tax		8	8
Excise Tax	20		
Interest on Idle Funds		100	100
Neighborhood Revitalization Rebate		-2,489	0
Miscellaneous	213		
Does miscellaneous exceed 10% Total Re			
Total Receipts	**26,974**	**28,905**	**4,079**
Resources Available:	**45,040**	**52,099**	**27,453**
Expenditures:			
Contractual Services	13,304	6,450	7,000
Commodities	2,923	7,000	9,000
Capital Outlay	5,619	8,000	10,000
Dispatch Support		6,675	6,675
		600	
Cash Forward (2024 column)			26,447
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**21,846**	**28,725**	**59,122**
Unencumbered Cash Balance Dec 31	23,194	23,374	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	51,109	53,612	59,122
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	59,122
		Tax Required	31,669
	Delinquent Comp Rate:	0.3%	95
		Amount of 2023 Ad Valorem Tax	31,764

Adopted Budget **Industrial Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	211,568	233,273	257,078
Receipts:			
Ad Valorem Tax	22,773	27,395	xxxxxxxxxxxxxxxx
Delinquent Tax	27		
Motor Vehicle Tax	3,005	3,038	3,005
Recreational Vehicle Tax	63	61	59
16/20M Vehicle Tax	37	40	51
Commercial Vehicle Tax	781	752	856
Watercraft Tax		8	8
Excise Tax	19		14
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,489	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**26,705**	**28,805**	**3,993**
Resources Available:	**238,273**	**262,078**	**261,071**
Expenditures:			
County Economic Development	5,000	5,000	5,000
Cash Forward (2024 column)			287,740
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	5,000	5,000	292,740
Unencumbered Cash Balance Dec 31	233,273	257,078	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	240,515	264,584	292,740
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	292,740
		Tax Required	31,669
	Delinquent Comp Rate:	0.3%	95
		Amount of 2023 Ad Valorem Tax	31,764

CPA Summary

Seneca 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	3,334	3,334	3,334
Receipts:			
State of Kansas Gas Tax		56,560	56,150
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**56,560**	**56,150**
Resources Available:	**3,334**	**59,894**	**59,484**
Expenditures:			
Street Material		56,560	59,484
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**56,560**	**59,484**
Unencumbered Cash Balance Dec 31	3,334	3,334	0
2022/2023/2024 Budget Authority Amoun	63,909	61,024	59,484

0

Adopted Budget

Fire Truck	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	335,224	424,364	225,560
Receipts:			
Rural Fire Contracts	131,485	128,569	138,569
Interest	1,822		
Interest on Idle Funds		1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**133,307**	**129,569**	**139,569**
Resources Available:	**468,531**	**553,933**	**365,129**
Expenditures:			
Contractual Services	26,922	6,800	7,000
Commodities	11,264	20,900	23,900
Capital Outlay	5,981	200,000	230,000
Dispatch Support		20,018	20,018
Lease Purchase Payment		80,655	80,655
Cash Forward (2024 column)			3,556
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**44,167**	**328,373**	**365,129**
Unencumbered Cash Balance Dec 31	424,364	225,560	0
2022/2023/2024 Budget Authority Amoun	405,500	523,237	365,129

CPA Summary

Seneca 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,116	10,116	10,616
Receipts:			
Service		1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**1,000**	**1,000**
Resources Available:	**10,116**	**11,116**	**11,616**
Expenditures:			
Commodities		500	500
Cash Forward (2024 column)			11,116
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**500**	**11,616**
Unencumbered Cash Balance Dec 31	10,116	10,616	0
2022/2023/2024 Budget Authority Amount	11,616	11,616	11,616

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	71,574	37,774	41,912
Receipts:			
Local Alcholic Liquor Tax	14,951	18,000	15,410
Refunds & Reimbursements	13,789		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,740**	**18,000**	**15,410**
Resources Available:	**100,314**	**55,774**	**57,322**
Expenditures:			
Utilities	150		
Commodities		200	500
Capital Outlay	62,390	13,662	45,000
Cash Forward (2024 column)			11,822
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**62,540**	**13,862**	**57,322**
Unencumbered Cash Balance Dec 31	37,774	41,912	0
2022/2023/2024 Budget Authority Amount	80,357	63,862	57,322

CPA Summary

Seneca 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,465	3,443	13,383
Receipts:			
EMS Lease Income		17,640	17,640
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**17,640**	**17,640**
Resources Available:	**6,465**	**21,083**	**31,023**
Expenditures:			
Contractual Services	3,022	5,000	5,000
Commodities		2,700	2,700
Cash Forward (2024 column)			23,323
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,022**	**7,700**	**31,023**
Unencumbered Cash Balance Dec 31	3,443	13,383	0
2022/2023/2024 Budget Authority Amount	6,464	25,394	31,023

Adopted Budget

Meter Deposit	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	52,732	54,583	54,083
Receipts:			
Meter Deposit	6,570	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,570**	**5,000**	**5,000**
Resources Available:	**59,302**	**59,583**	**59,083**
Expenditures:			
Meter Deposit Refund	4,719	5,500	5,500
Cash Forward (2024 column)			53,583
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,719**	**5,500**	**59,083**
Unencumbered Cash Balance Dec 31	54,583	54,083	0
2022/2023/2024 Budget Authority Amount	54,866	58,382	59,083

CPA Summary

Seneca 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Pool Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,577,546	3,094,721	2,188,165
Receipts:			
Sales Tax	926,867	900,000	930,000
Interest	16,883		
Interest on Idle Funds		8,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**943,750**	**908,000**	**930,000**
Resources Available:	**3,521,296**	**4,002,721**	**3,118,165**
Expenditures:			
Lease: Principle	230,000	235,000	240,000
Lease: Interest	32,175	27,576	22,876
Transfer Out Swimming Pool			110,000
Capital Outlay	46,700	50,000	50,000
Transfers Out Capital Improvement	117,700	1,501,980	1,500,000
Cash Forward (2024 column)			1,195,289
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**426,575**	**1,814,556**	**3,118,165**
Unencumbered Cash Balance Dec 31	3,094,721	2,188,165	0
2022/2023/2024 Budget Authority Amount	3,073,953	3,943,620	3,118,165

Adopted Budget

Special Parks Improvement	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	359	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**359**	**0**	**0**
Expenditures:			
Capital Outlay	359		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**359**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	859	0	0

CPA Summary

Seneca 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention & Tourism**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	32,020	30,539	19,529
Receipts:			
Transient Guest Tax	18,032	18,600	18,032
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,032**	**18,600**	**18,032**
Resources Available:	**50,052**	**49,139**	**37,561**
Expenditures:			
Capital Outlay	19,513	8,000	8,000
Grants		21,610	21,610
Cash Forward (2024 column)			7,951
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,513**	**29,610**	**37,561**
Unencumbered Cash Balance Dec 31	30,539	19,529	0
2022/2023/2024 Budget Authority Amount	41,068	43,220	37,561

Adopted Budget

Cemetery Trust	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,868	1,868	1,868
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,868**	**1,868**	**1,868**
Expenditures:			
Cash Forward (2024 column)			1,868
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**1,868**
Unencumbered Cash Balance Dec 31	1,868	1,868	0
2022/2023/2024 Budget Authority Amount	2,393	1,868	1,868

CPA Summary

Seneca 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Law Enforcement Diversion**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,589	11,319	4,319
Receipts:			
Diversion Fee	2,730	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,730**	**3,000**	**3,000**
Resources Available:	**11,319**	**14,319**	**7,319**
Expenditures:			
Diversions		5,000	5,000
Capital Outlay		5,000	
Cash Forward (2024 column)			2,319
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**10,000**	**7,319**
Unencumbered Cash Balance Dec 31	11,319	4,319	0
2022/2023/2024 Budget Authority Amount	8,723	13,409	7,319

Adopted Budget

Law Enforcement Trust	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,815	4,911	5,911
Receipts:			
Other	1,096	1,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,096**	**1,000**	**0**
Resources Available:	**4,911**	**5,911**	**5,911**
Expenditures:			
Returned Property		0	5,911
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**5,911**
Unencumbered Cash Balance Dec 31	4,911	5,911	0
2022/2023/2024 Budget Authority Amount	5,315	5,912	5,911

CPA Summary

Seneca 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	237,145	256,212	204,014
Receipts:			
Water Service	445,428	421,000	421,000
Miscellaneous			
Penalty	1,165	1,500	1,000
Interest	1,069		
Interest on Idle Funds		1,800	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**447,662**	**424,300**	**422,000**
Resources Available:	**684,807**	**680,512**	**626,014**
Expenditures:			
Salaries & Wages	204,468	247,000	162,355
Contractual	96,494	38,860	99,667
Commodities	37,159	104,500	150,300
Transfers Out Capital Improvement	89,138	86,138	85,791
Transfers Out Debt Service			
Capital Outlay	156		10,000
Miscellaneous	1,180		
Cash Forward (2024 column)			117,901
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**428,595**	**476,498**	**626,014**
Unencumbered Cash Balance Dec 31	256,212	204,014	0
2022/2023/2024 Budget Authority Amoun	668,213	645,947	626,014

CPA Summary

Seneca 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,922,412	4,157,177	2,610,207
Receipts:			
Electric Service	3,342,954	3,160,000	3,400,000
Franchise Fees	96,321	89,850	94,880
Penalities	6,121		7,000
		7,000	
Interest on Idle Funds	19,484	18,000	18,000
Miscellaneous	2,117		15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,466,997**	**3,274,850**	**3,534,880**
Resources Available:	**7,389,409**	**7,432,027**	**6,145,087**
Expenditures:			
Salaries & Wages	379,514	390,200	299,709
Contractual Services	161,704	78,505	185,192
Commodities	137,345	180,900	163,400
Capital Outlay	1,180	1,500,000	1,595,349
Wholesale Power	2,176,043	2,300,000	2,250,000
Transfers Out Capital Improvements	368,536	300,000	200,000
Transfers Out - Principle & Interest		72,215	79,651
Cash Forward (2024 column)			1,367,241
Miscellaneous	7,910		4,545
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,232,232**	**4,821,820**	**6,145,087**
Unencumbered Cash Balance Dec 31	4,157,177	2,610,207	0
2022/2023/2024 Budget Authority Amount	6,620,605	7,273,410	6,145,087

CPA Summary

Seneca 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	722,882	823,127	672,458
Receipts:			
Sewer Service	362,061	360,750	368,750
Penalty	7		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**362,068**	**360,750**	**368,750**
Resources Available:	**1,084,950**	**1,183,877**	**1,041,208**
Expenditures:			
Salaries & Wages	45,436	54,400	41,614
Contractual Services	33,634	16,100	31,291
Commodities	2,423	41,750	65,250
Capital Outlay		220,009	405,241
Principle	88,702	94,536	92,140
Interest	33,256	27,424	29,820
Transfers Out Capital Improvement	58,300	57,200	100,000
Miscellaneous			
Cash Forward (2024 column)			275,852
Miscellaneous	72		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**261,823**	**511,419**	**1,041,208**
Unencumbered Cash Balance Dec 31	823,127	672,458	0
2022/2023/2024 Budget Authority Amoun	973,545	1,057,791	1,041,208

CPA Summary

Seneca 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Swimming Pool**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	15,474	20,194
Receipts:			
Admissions	39,390	32,000	36,000
Concessions	15,367	12,500	16,500
Pool Rental	2,116		2,000
Transfers In Pool Debt Service	70,000	110,000	110,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**126,873**	**154,500**	**164,500**
Resources Available:	**126,873**	**169,974**	**184,694**
Expenditures:			
Salaries & Wages	75,352	83,280	109,271
Contractual Services	10,312	9,500	17,830
Commodities	24,563	52,000	52,000
Capital Outlay	1,172	5,000	5,000
Cash Forward (2024 column)			593
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**111,399**	**149,780**	**184,694**
Unencumbered Cash Balance Dec 31	15,474	20,194	0
2022/2023/2024 Budget Authority Amount	111,500	149,780	184,694

CPA Summary

Seneca

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Equipment		**Capital Improvement**		**3rd Street Construction**		**Pending Forfeiture Fund**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,531	Cash Balance Jan 1	614,371	Cash Balance Jan 1	0	Cash Balance Jan 1	1,097	Cash Balance Jan 1		620,999
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	25	Other	2,873							
		Grants	191,866							
		Transfers In	491,459							
Total Receipts	25	Total Receipts	686,198	Total Receipts	0	Total Receipts	0	Total Receipts	0	686,223
Resources Available:	5,556	Resources Available:	1,300,569	Resources Available:	0	Resources Available:	1,097	Resources Available:	0	1,307,222
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Bond Principle & Intere	195,137			Transfer to LE Trust	1,097			
		Capital Improvements	366,296							
Total Expenditures	0	Total Expenditures	561,433	Total Expenditures	0	Total Expenditures	1,097	Total Expenditures	0	562,530
Cash Balance Dec 31	5,556	Cash Balance Dec 31	739,136	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**744,692** **
										744,692 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Seneca

will meet on September 6, 2023 at 7:30 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 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 Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,154,622	25.338	1,409,605	25.327	1,680,372	728,403	22.932
Debt Service	97,700		95,180		97,660	76,070	2.395
Library	152,269	5.251	152,530	5.249	188,417	166,729	5.249
Fire Equipment	21,846	1.001	28,725	1.000	59,122	31,764	1.000
Industrial Development	5,000	1.001	5,000	1.000	292,740	31,764	1.000
Special Highway			56,560		59,484		
Fire Truck	44,167		328,373		365,129		
Airport			500		11,616		
Special Parks & Recreation	62,540		13,862		57,322		
Ambulance	3,022		7,700		31,023		
Meter Deposit	4,719		5,500		59,083		
Pool Debt Service	426,575		1,814,556		3,118,165		
Special Parks Improvement	359						
Convention & Tourism	19,513		29,610		37,561		
Cemetery Trust					1,868		
Law Enforcement Diversion			10,000		7,319		
Law Enforcement Trust					5,911		
Water Utility	428,595		476,498		626,014		
Electric Utility	3,232,232		4,821,820		6,145,087		
Sewer Utility	261,823		511,419		1,041,208		
Swimming Pool	111,399		149,780		184,694		
Non-Budgeted Funds-A	562,530						
Totals	6,588,911	32.591	9,917,218	32.576	14,069,795	1,034,730	32.576
						*Revenue Neutral Rate***	*28.102*
Less: Transfers	633,674		1,791,248		2,102,392		
Net Expenditure	5,955,237		8,125,970		11,967,403		
Total Tax Levied	829,834		892,684		xxxxxxxxxxxxxxxxx		
Assessed Valuation	25,464,348		27,404,877		31,764,260		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	1,640,000		1,190,000		925,000		
Revenue Bonds	1,660,000		1,440,000		1,210,000		
Other	2,007,245		2,423,361		2,264,027		
Lease Purchase Principal	0		0		373,246		
Total	5,307,245		5,053,361		4,772,273		

*Tax rates are expressed in mills

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

Michele Spring

City Official Title: City Clerk

Resolution No. 09062023

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

WHEREAS, the Revenue Neutral Rate for the City of Seneca was calculated as 28.102 mills by the Nemaha County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Seneca, 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 SENECA:

The City of Seneca shall levy a property tax rate exceeding the Revenue Neutral Rate of 28.102 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 6th day of September, 2023, and SIGNED by the Mayor.

Joe Mitchell, Mayor

Attested:

Michele Spring, City Clerk

Roll Call Vote

A Roll Call Vote of the Governing Body of the City of Seneca To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 6, 2023

Resolution No. 09062023

Governing Body Member	Yes	No	No Vote
Ray Shinn	X		
Steve Bennett	X		
Jim Mitchell	X		
Joe Sonnenzie	X		
Alice Lackey	X		
Mike Stallbaumer (absent)			X
TOTAL	5		1

Certified:

Michele Spring

Michele Spring, City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Seneca

will meet on September 6, 2023 at 7:30 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.

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Debt Service	97,700		95,180		97,660	76,070	2.395
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Fire Equipment	21,846	1.001	28,725	1.000	59,122	31,764	1.000
Industrial Development	5,000	1.001	5,000	1.000	292,740	31,764	1.000
Special Highway			56,560		59,484		
Fire Truck	44,167		328,373		365,129		
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Cemetery Trust					1,868		
Law Enforcement Diversion			10,000		7,319		
Law Enforcement Trust					5,911		
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						*Revenue Neutral Rate***	*28.102*
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Lease Purchase Principal	0	0	373,246
Total	5,307,245	5,053,361	4,772,273

*Tax rates are expressed in mills

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

Michele Spring

City Official Title: City Clerk

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 August 23, 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 $135.00
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 23 day of Aug., 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

_____