State of Kansas
City

2024

CERTIFICATE

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

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)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	3,597,704	641,105	23.384
Debt Service	10-113	8	392,351	281,141	10.254
Library	12-1220	8	135,425	123,289	4.497
Library Employee Benefits	12-16102	9	24,217	22,027	0.803
		9			
Special Highway		10	69,890		
Airport		10	100,000		
Sewer		11	2,595,000		
Special Parks & Rec		11	15,000		
Aquatic Center		12	224,750		
Electric		12	6,250,000		
Water		13	1,121,372		
Non-Budgeted Funds		14			
Totals		xxxxxx	14,525,709	1,067,562	38.938
Budget Hearing Notice		15			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	County Clerk's Use Only
Final County Assessed Valuation	
Nemeha County	20,600,537
Brown County	6,407,653
0	
0	
Nov 1, 2023 Total Assessed Valuation	27,008,190

Revenue Neutral Rate: 38.938

Assisted by:
Gordon CPA LLC

Address:
4205 W. 6th Street, Ste. C
Lawrence, KS 66049
Email:
sgordon@cpagordon.com

Date Attested: 12/31 2023

Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

City of Sabetha

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	643,795	60,416	1,146	382	11,481	222
Debt Service	281,144	26,384	500	167	5,014	97
Library	122,236	11,471	217	72	2,180	42
Library Employee Ben	22,027	2,067	39	13	393	8
TOTAL	1,069,202	100,338	1,902	634	19,068	369

County Treas Motor Vehicle Estimate 100,338

County Treas Recreational Vehicle Estimate 1,902

County Treas 16/20M Vehicle Estimate 634

County Treas Commercial Vehicle Tax Estimate 19,068

County Treas Watercraft Tax Estimate 369

Motor Vehicle Factor 0.09384

Recreational Vehicle Factor 0.00178

16/20 Vehicle Factor 0.00059

Commercial Vehicle Factor 0.01783

Watercraft Factor 0.00035

City of Sabetha

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
Parks & Rec	General	10,211	15,000	15,000	KSA 68-590
Highway	General	68,562	70,410	69,890	KSA 79-2958
Water	General	11,000	11,000	11,000	KSA 12-825d
Sewer	General	2,500	2,500	2,500	KSA 12-825d
Electric	General	171,000	500,000	500,000	KSA 12-825d
	Totals	263,273	598,910	598,390	
	Adjustments*				
	Adjusted Totals	263,273	598,910	598,390	

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

City of Sabetha

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt. Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2016-A	10/5/2016	9/1/2036	3.00	3,300,000	2,475,000	3/1 & 9/1	9/1	74,250	150,000	69,750	155,000
Series 2018-B	10/15/2018	9/1/2026	3.25	2,000,000	1,065,000	3/1 & 9/1	9/1	34,612	255,000	26,325	260,000
Series 2018-A	9/27/2018	9/1/2038	4.85	815,000	705,000	3/1 & 9/1	9/1	34,193	30,000	32,737	30,000
Series 2020-A	9/1792020	9/1/2033	1.75	2,860,000	2,455,000	3/1 & 9/1	9/1	42,963	200,000	39,463	215,000
Total G.O. Bonds					**6,700,000**			**186,018**	**635,000**	**168,275**	**660,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Water Pollution Control #1401-01	3/1/2004	9/1/2025	2.79	3,250,000	607,442	Monthly	Monthly	14,839	197,644	9,284	203,197
Water Pollution Control #1953-01	6/3/2016	9/1/2037	2.00	1,340,450	1,015,248	3/1 & 9/1	3/1 & 9/1	20,014	58,664	18,834	59,844
Water Supply #2991	7/18/2019	2/1/2041	2.19	1,899,945	1,808,205	2/1 & 8/1	2/1 & 8/1	6,261	77,674	5,988	79,384
Total Other					**3,430,895**			**41,114**	**333,982**	**34,106**	**342,425**
Total Indebtedness					**10,130,895**			**227,132**	**968,982**	**202,381**	**1,002,425**

State of Kansas
City

City of Sabetha

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
Fire Truck	2019	2023	3.55	198,645	41,782	43,265	0
Ambulance	2020	2025	3.17	212,905	131,143	46,104	46,104
				Totals	**172,925**	**89,369**	**46,104**

***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:

Library found in:
City of Sabetha

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$122,236	$123,289
Delinquent Tax	$0	$0
Motor Vehicle Tax	$12,456	$11,471
Recreational Vehicle Tax	$237	$217
16/20M Vehicle Tax	$120	$72
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$135,049	$135,049
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$24,426,944	$27,416,970
Did Assessed Valuation Decrease?	No	
Levy Rate	5.001	4.497
Difference in Levy Rate:	(0.504)	
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 Sabetha 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	928,041	1,003,669	806,517
Receipts:			
Ad Valorem Tax	475,662	643,795	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	55,763	58,668	60,416
Recreational Vehicle Tax	5,068	1,116	1,146
16/20M Vehicle Tax		568	382
Commercial Vehicle Tax		7,536	11,481
Watercraft Tax		168	222
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Transit Guest Tax	8,772	10,500	8,775
Local Alcoholic Liquor	10,211	8,150	8,150
Intergovernmental	45,595	125,000	25,000
Local Sales Tax	389,610	360,000	360,000
Franchise Tax	326,117	275,000	300,000
Licenses	6,687	5,600	5,600
Fines and Fees	8,000	19,500	8,000
Reimbursement	168,528	100,000	75,000
Charges for Service	719,633	625,000	600,000
Use of Property	31,359	31,000	31,000
Transfer from Parks and Recreation	10,211	15,000	15,000
Transfer from Highway Fund	68,562	70,410	69,890
Transfer from Water Fund	11,000	11,000	11,000
Transfer from Sewer Fund	2,500	2,500	2,500
Transfer from Electric Fund	171,000	500,000	500,000
Interest on Idle Funds	10,747	5,000	8,500
Neighborhood Revitalization Rebate			0
Miscellaneous	158,047		57,619
Does miscellaneous exceed 10% of Total			
Total Receipts	**2,683,072**	**2,875,511**	**2,159,681**
Resources Available:	**3,611,113**	**3,879,180**	**2,966,198**
Expenditures:			
General Government		430,000	475,000
Personnel	250,482		
Contractual Services	146,479		
Commodities	20,731		
Capital Outlay			
Law Enforcement		420,000	500,000
Personnel	424,594		
Contractual Services	117,236		
Commodities	10,205		
Parks and Recreation		420,000	500,000
Personnel	272,988		
Contractual Services	184,934		
Commodities	29,925		
Streets		424,500	505,000
Personnel	142,638		
Contractual Services	117,060		
Commodities	124,342		
Capital Outlay	31,450		
EMT		375,000	415,000
Personnel	320,365		
Contractual Services	22,033		
Commodities	22,573		
Industrial Development	5,015	5,000	5,000
Capital Outlay	177,794	522,194	650,000
Cemetery Subsidy	30,000	30,000	30,000
Debt Service	156,600	245,969	202,704
Cash Forward (2024 column)			
Miscellaneous		200,000	315,000
Does miscellaneous exceed 10% of Total			
Total Expenditures	**2,607,444**	**3,072,663**	**3,597,704**
Unencumbered Cash Balance Dec 31	1,003,669	806,517	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	2,983,168	3,072,663	3,597,704
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,597,704
		Tax Required	631,506
	Delinquent Comp Rate:	1.5%	9,599
		Amount of 2023 Ad Valorem Tax	641,105

CPA Summary

City of Sabetha 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	231,998	234,150	53,257
Receipts:			
Ad Valorem Tax	358,694	281,144	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		29,901	26,384
Recreational Vehicle Tax		568	500
16/20M Vehicle Tax		289	167
Commercial Vehicle Tax		3,840	5,014
Watercraft Tax		86	97
Special Assessements	30,634	30,000	30,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**389,328**	**345,828**	**62,162**
Resources Available:	**621,326**	**579,978**	**115,419**
Expenditures:			
Principal and Interest	387,176	526,721	385,925
Cash Basis Reserve (2024 column)			6,426
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**387,176**	**526,721**	**392,351**
Unencumbered Cash Balance Dec 31	234,150	53,257	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	497,062	526,721	392,351
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	392,351
		Tax Required	276,932
	Delinquent Comp Rate:	1.5%	4,209
		Amount of 2023 Ad Valorem Tax	281,141

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	148,562	122,236	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		12,456	11,471
Recreational Vehicle Tax		237	217
16/20M Vehicle Tax		120	72
Commercial Vehicle Tax		1,600	2,180
Watercraft Tax		36	42
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**148,562**	**136,685**	**13,982**
Resources Available:	**148,562**	**136,685**	**13,982**
Expenditures:			
Appropriations	148,562	136,685	135,425
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**148,562**	**136,685**	**135,425**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	133,460	136,813	135,425
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	135,425
		Tax Required	121,443
	Delinquent Comp Rate:	1.5%	1,846
		Amount of 2023 Ad Valorem Tax	123,289

CPA Summary

City of Sabetha 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	21,215	22,027	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,073	2,067
Recreational Vehicle Tax		39	39
16/20M Vehicle Tax		20	13
Commercial Vehicle Tax		266	393
Watercraft Tax		6	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**21,215**	**24,431**	**2,520**
Resources Available:	**21,215**	**24,431**	**2,520**
Expenditures:			
Appropriations	21,215	24,431	24,217
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**21,215**	**24,431**	**24,217**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	22,205	24,445	24,217
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,217
		Tax Required	21,697
	Delinquent Comp Rate:	1.5%	330
		Amount of 2023 Ad Valorem Tax	22,027

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% of Total			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Sabetha 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		0	0
Receipts:			
State of Kansas Gas Tax	68,562	70,410	69,890
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**68,562**	**70,410**	**69,890**
Resources Available:	**68,562**	**70,410**	**69,890**
Expenditures:			
Transfer to General	68,562	70,410	69,890
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**68,562**	**70,410**	**69,890**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amou	66,420	71,820	69,890

See Tab A

Adopted Budget **Airport**	Prior Year 2022	Current Year 2023	Proposed Budget 2024
Unencumbered Cash Balance Jan 1	641,757	101,947	35,947
Receipts:			
Charges for Services	36,293	34,000	64,053
Grants	207,762		
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**244,055**	**34,000**	**64,053**
Resources Available:	**885,812**	**135,947**	**100,000**
Expenditures:			
Contractual Services	149,379	50,000	19,947
Commodities	26,822	5,000	5,000
Capital Outlay	607,664	45,000	75,053
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**783,865**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	101,947	35,947	0
2022/2023/2024 Budget Authority Amou	600,000	100,000	100,000

See Tab A

CPA Summary

City of Sabetha 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	334,078	469,157	456,129
Receipts:			
Charges to Customers	505,163	605,772	615,000
Reimbursements	7,535	11,500	11,500
Sales Tax	351,986	360,000	365,000
Use of Money and Property	10,747	4,700	7,500
Loan Proceeds		1,600,000	1,100,000
Grants	197,095		
Interest on Idle Funds			
Miscellaneous			40,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,072,526**	**2,581,972**	**2,139,000**
Resources Available:	**1,406,604**	**3,051,129**	**2,595,129**
Expenditures:			
Administration	284,664	172,800	285,000
Treatment	197,032	243,000	245,000
Capital Outlay	16,736	1,738,539	1,615,341
Collection	145,356	146,000	155,000
Debt Service	291,159	292,161	292,159
Transfer to General Fund	2,500	2,500	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**937,447**	**2,595,000**	**2,595,000**
Unencumbered Cash Balance Dec 31	469,157	456,129	129
2022/2023/2024 Budget Authority Amount:	1,380,646	2,595,000	2,595,000

Adopted Budget **Special Parks & Rec**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Taxes	10,211	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,211**	**15,000**	**15,000**
Resources Available:	**10,211**	**15,000**	**15,000**
Expenditures:			
Transfer to General Fund	10,211	15,000	15,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,211**	**15,000**	**15,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	15,000	15,000	15,000

CPA Summary

City of Sabetha 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Aquatic Center**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	481,538	609,924	633,674
Receipts:			
Taxes	351,986	248,000	248,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**351,986**	**248,000**	**248,000**
Resources Available:	**833,524**	**857,924**	**881,674**
Expenditures:			
Debt Service	223,600	224,250	224,750
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**223,600**	**224,250**	**224,750**
Unencumbered Cash Balance Dec 31	609,924	633,674	656,924
2022/2023/2024 Budget Authority Amou	223,600	224,250	224,750

Adopted Budget **Electric**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,867,913	2,995,124	3,176,624
Receipts:			
Charges to Customers	5,104,696	6,180,000	6,180,000
Reimbursements	28,857	237,000	50,000
Use of Money and Property	35,824	14,500	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**5,169,377**	**6,431,500**	**6,265,000**
Resources Available:	**8,037,290**	**9,426,624**	**9,441,624**
Expenditures:			
Administration	278,812	354,000	375,000
Production	979,570	743,000	800,000
Distribution	3,444,966	3,727,500	4,000,000
Capital Outlay	117,818	875,500	500,000
Debt Service	50,000	50,000	75,000
Transfer to General Fund	171,000	500,000	500,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**5,042,166**	**6,250,000**	**6,250,000**
Unencumbered Cash Balance Dec 31	2,995,124	3,176,624	3,191,624
2022/2023/2024 Budget Authority Amou	6,000,000	6,250,000	6,250,000

CPA Summary

City of Sabetha 2024

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	483,100	408,180	279,488
Receipts:			
Charges to Customers	775,441	916,000	900,000
KDHE loan proceeds		0	
Use of Money and Property	14,330	6,048	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**789,771**	**922,048**	**912,000**
Resources Available:	**1,272,871**	**1,330,228**	**1,191,488**
Expenditures:			
Administration	174,716	162,379	200,000
Production	259,685	470,000	470,000
Distribution	239,458	284,700	295,000
Capital Outlay	52,494	30,000	50,000
Debt Service	127,338	92,661	95,372
Transfer to General Fund	11,000	11,000	11,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**864,691**	**1,050,740**	**1,121,372**
Unencumbered Cash Balance Dec 31	408,180	279,488	70,116
2022/2023/2024 Budget Authority Amoun	982,000	1,050,740	1,121,372

CPA Summary

City of Sabetha

NON-BUDGETED FUNDS
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prairie View Sidewalk			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	29,222	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		29,222
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	29,222	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	29,222
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	29,222	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	29,222 **
										29,222 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Sabetha
will meet on the July 24, 2023 at 6:00 PM at Sabetha 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 Sabetha City Hall and will be available at this hearing.

SUPPORTING COUNTIES
Nemeha County (home county) Brown County

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,607,444	22.661	3,072,663	26.335	3,597,704	641,105	23.384
Debt Service	387,176	13.005	526,721	11.501	392,351	281,141	10.254
Library	148,562	5.413	136,685	5.001	135,425	123,289	4.497
Library Employee Benefits	21,215	0.901	24,431	0.902	24,217	22,027	0.803
Special Highway	68,562		70,410		69,890		
Airport	783,865		100,000		100,000		
Sewer	937,447		2,595,000		2,595,000		
Special Parks & Rec	10,211		15,000		15,000		
Aquatic Center	223,600		224,250		224,750		
Electric	5,042,166		6,250,000		6,250,000		
Water	864,691		1,050,740		1,121,372		
Non-Budgeted Funds							
Totals	11,094,939	41.980	14,065,900	43.739	14,525,709	1,067,562	38.938
						*Revenue Neutral Rate***	*38.938*
Less: Transfers	263,273		598,910		598,390		
Net Expenditure	10,831,666		13,466,990		13,927,319		
Total Tax Levied	985,294		1,069,202				
Assessed Valuation	21,973,778		24,426,944		27,416,970		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	7,925,000		7,325,000		6,700,000		
Revenue Bonds	0		0		0		
Other	3,223,376		3,758,163		3,430,895		
Lease Purchase Principal	516,732		254,700		172,925		
Total	11,665,108		11,337,863		10,303,820		

*Tax rates are expressed in mills

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

Steve Compo
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS } ss.
NEMAHA COUNTY }

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week(s). The first publication thereof being made as aforesaid on the day of July 12, 2023, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Tyw Kellenberger

Subscribed and sworn to before me this 12 day of July, 2023

Heather D Stewart
Notary Public

My commission expires: 11/15/25

Printer's Fee $_____

Additional Copies $ _____

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Affidavit and proof of publication examined, approved and filed this____ day of _____20___

District Magistrate Judge _____

EXHIBIT "A"

Published in The Sabetha Herald on Wednesday, July 12, 2023

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

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City of Sabetha
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**Revenue Neutral Rate as defined by KSA 79-2988

Steve Campo
City Official Title: City Clerk

28-1t