**CERTIFICATE** 2023

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
**City 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 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 | | 7 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 1,628,430 | 694,060 | 25.327 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | 152,530 | 143,834 | 5.249 |
| Fire Equipment | 12-110a | | 53,612 | 27,395 | 1.000 |
| Industrial Development | 12-1617h | | 264,584 | 27,395 | 1.000 |
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| Special Highway | | | 61,024 | | |
| Fire Truck | | | 523,237 | | |
| Airport | | | 11,616 | | |
| Special Parks & Recreation | | | 63,862 | | |
| Ambulance | | | 25,394 | | |
| Meter Deposit | | | 58,382 | | |
| Pool Debt Service | | | 3,943,620 | | |
| Special Parks Improvement | | | | | |
| Convention & Tourism | | | 43,220 | | |
| Cemetery Trust | | | 1,868 | | |
| Law Enforcement Diversion | | | 13,409 | | |
| Law Enforcement Trust | | | 5,912 | | |
| Pending Forfeiture Fund | | | 10,000 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Water Utility | | | 645,947 | | |
| Electric Utility | | | 7,273,410 | | |
| Sewer Utility | | | 1,057,791 | | |
| Swimming Pool | | | 149,780 | | |
| Non-Budgeted Funds-A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxx | 15,987,628 | 892,685 | 32.576 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | 27,404,877 |
| Neighborhood Revitalization | | | | | Nov 1, 2022 Total Assessed Valuation |

Revenue Neutral Rate 30.302

Assisted by:

Address:

Email:

Attest: December 29, 2022

Mary Kay Schulkjan
County Clerk

Governing Body

**CPA Summary**

City of Seneca

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 | 645,207 | 76,982 | 1,536 | 1,012 | 19,052 | 190 |
| Debt Service | | | | | | |
| Library | 133,695 | 15,951 | 318 | 210 | 3,948 | 40 |
| Fire Equipment | 25,466 | 3,038 | 61 | 40 | 752 | 8 |
| Industrial Development | 25,466 | 3,038 | 61 | 40 | 752 | 8 |
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| | | | | | | |
| TOTAL | 829,834 | 99,009 | 1,976 | 1,302 | 24,504 | 246 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 99,009 | | | | |
| County Treas Recreational Vehicle Estimate | | 1,976 | | | |
| County Treas 16/20M Vehicle Estimate | | | 1,302 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 24,504 | |
| County Treas Watercraft Tax Estimate | | | | | 246 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.11931 | | | | |
| Recreational Vehicle Factor | | 0.00238 | | | |
| 16/20M Vehicle Factor | | | 0.00157 | | |
| Commercial Vehicle Factor | | | | 0.02953 | |
| Watercraft Factor | | | | | 0.00030 |

City of Seneca

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 |
|---|---|---|---|---|---|
| Water Utility | Capital Improvement | 85,538 | 89,138 | 87,638 | 12-1, 118 |
| Electric Utility | Capital Improvement | 84,661 | 300,000 | 300,000 | 12-1, 118 |
| Sewer Utility | Capital Improvement | 54,300 | 58,300 | 57,200 | 12-1, 118 |
| Pool Capital Improveme | Capital Improvement | 254,437 | 262,176 | 1,391,980 | 12-1, 118 |
| Pool Capital Improveme | Swimming Pool | 63,656 | 70,000 | 110,000 | 12-1, 117 |
| 3rd Street Project Fund | General Fund | 37,030 | - | - | 10-117a |
| Electric Principal & Inte | Electric Utility | 695,306 | - | - | 12-6a16 |
| Electric Utility | Electric Principal & Interest | | 54,162 | 72,215 | 12-1, 118 |
| | | | | | |
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| | | | | | |
| | **Totals** | 1,274,928 | 833,776 | 2,019,033 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 1,274,928 | 833,776 | 2,019,033 | |

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

State of Kansas
City

City of Seneca

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: | | | | | | | | | | | |
| Refunding & Improvement | 5/1//2013 | 9/1/2030 | 2.00-2.65 | 2,520,000 | 915,000 | 3/1 | | 10,069 | | 8,319 | |
| Series 2013-A | | | | | | 9/1 | 9/1 | 10,069 | 175,000 | 8,319 | 175,000 |
| | | | | | | | | | | | |
| Branch Street | 10/1/2014 | 9/1/2024 | 1.15-3.6 | 830,000 | 275,000 | 9/1 | 9/1 | 3,850 | | 2,590 | |
| Series 2014-A | | | | | | | | 3,850 | 90,000 | 2,590 | 90,000 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **1,190,000** | | | **27,838** | **265,000** | **21,818** | **265,000** |
| Revenue Bonds: | | | | | | | | | | | |
| Series 2013-PBC | 5/1/2013 | 9/1/2027 | 2.00-2.5 | 3,295,000 | 1,440,000 | 3/1 | | 16,088 | | 13,788 | |
| | | | | | | 9/1 | 9/1 | 16,088 | 230,000 | 13,788 | 235,000 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **1,440,000** | | | **32,176** | **230,000** | **27,576** | **235,000** |
| Other: | | | | | | | | | | | |
| KDHE Sewer Rehab | 7/21/2016 | 7/21/2036 | 1.91 | 2,231,391 | 1,763,241 | 3/1 | 3/1 | 14,635 | 46,345 | 15,992 | 44,988 |
| KDHE Sewer Rehab | | | | | | 9/1 | 9/1 | 14,269 | 46,710 | 15,562 | 45,418 |
| State of KS Elec Utility Loa | 3/18/2021 | 1/1/2031 | 0.25 | 695,306 | 660,120 | 1/1 | 1/1 | 413 | 17,641 | 368 | 17,686 |
| State of KS Elec Utility Loan | | | | | | 4/1 | 4/1 | 401 | 17,652 | 357 | 17,697 |
| State of KS Elec Utility Loan | | | | | | 7/1 | 7/1 | 390 | 17,663 | 346 | 17,708 |
| State of KS Elec Utility Loan | | | | | | 10/1 | 10/1 | 380 | 17,675 | 335 | 17,719 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Other** | | | | | **2,423,361** | | | **30,488** | **163,686** | **32,960** | **161,216** |
| **Total Indebtedness** | | | | | **5,053,361** | | | **90,502** | **658,686** | **82,354** | **661,216** |

City of Seneca

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 |
|---|---|---|---|---|---|---|---|
| 2021 Spartan Pumper Fire Engir | 4/6/2022 | 60 | 2.60 | 373,246 | 0 | 0 | 80,655 |
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| | | | | **Totals** | **0** | **0** | **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: 2023**

Library found in: City of Seneca
Nemaha 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 | $133,695 | $143,834 |
| Delinquent Tax | $1,530 | $1,500 |
| Motor Vehicle Tax | $15,352 | $15,951 |
| Recreational Vehicle Tax | $299 | $318 |
| 16/20M Vehicle Tax | $159 | $210 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $151,035 | $161,813 |
| Difference in Total Taxes: | $10,778 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $25,464,348 | $27,389,523 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 5.251 | 5.251 |
| 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.

City of Seneca 2023

**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 | 361,925 | 447,123 | 464,908 |
| Receipts: | | | |
| Ad Valorem Tax | 544,475 | 645,207 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 12,386 | 4,000 | 4,000 |
| Motor Vehicle Tax | 79,192 | 74,099 | 76,982 |
| Recreational Vehicle Tax | 1,508 | 1,449 | 1,536 |
| 16/20M Vehicle Tax | 778 | 765 | 1,012 |
| Commercial Vehicle Tax | 19,191 | 18,151 | 19,052 |
| Watercraft Tax | | | 190 |
| Gross Earning (Intangible) Tax | 0 | | 0 |
| LAVTR | | 544 | 730 |
| City and County Revenue Sharing | | | 0 |
| | | | |
| Mineral Production Tax | 0 | | |
| Local Alcoholic Liquor | 16,602 | 13,176 | 12,000 |
| Compensating Use Tax | | | |
| Local Sales Tax | 279,050 | 270,000 | 275,000 |
| Franchise Tax | 60,672 | 60,000 | 60,000 |
| Licenses | 8,761 | 2,202 | 2,000 |
| Rental Excise Tax | 464 | 312 | 0 |
| Reimbursement | 79,085 | 33,360 | 21,000 |
| Licenses, Fees, Permits | 8,761 | 4,635 | 8,000 |
| Fines Forfeitures & Penalties | 13,706 | 12,000 | 12,000 |
| PILOT Payment | 17,781 | 17,000 | 17,000 |
| Recreation Fees | 24,845 | 15,000 | 15,000 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 12,279 | 8,000 | 8,000 |
| Neighborhood Revitalization Rebate | 0 | | -63,070 |
| Miscellaneous | 37,706 | 20,330 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,217,242** | **1,200,230** | **470,432** |
| **Resources Available:** | **1,579,167** | **1,647,353** | **935,340** |

| Adopted Budget<br>General | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| **Resources Available:** | 1,579,167 | 1,647,353 | 935,340 |
| Expenditures: | | | |
| General Government | 182,493 | 204,945 | 223,910 |
| Police Department | 416,677 | 392,240 | 546,430 |
| Street & Highway Department | 381,141 | 415,300 | 448,000 |
| Parks Department | 145,975 | 164,200 | 173,000 |
| Cemetery | 3,472 | 3,710 | 8,200 |
| Airport | 2,089 | 2,050 | 2,400 |
| Fire Department | 196 | 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 | 0 | 0 |
| Subtotal detail (Should agree with detail) | 1,132,044 | 1,182,445 | 1,401,940 |
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| Cash Forward (2023 column) | | | 226,490 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,132,044** | **1,182,445** | **1,628,430** |
| Unencumbered Cash Balance Dec 31 | 447,123 | 464,908 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 1,340,040 | 1,480,535 | 1,628,430 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,628,430 |
| | | Tax Required | 693,090 |
| | Delinquent Comp Rate: | 0.1% | 970 |
| | | Amount of 2022 Ad Valorem Tax | 694,060 |

**CPA Summary**

| Adopted Budget **General Fund - Detail Page 1** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| General Government | | | |
| Salaries | 82,329 | 94,455 | 103,635 |
| Contractual | 77,752 | 61,890 | 65,375 |
| Commodities | 18,172 | 33,600 | 34,900 |
| Capital Outlay | 4,240 | 15,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| Total | **182,493** | **204,945** | **223,910** |
| Police Department | | | |
| Salaries | 312,166 | 289,600 | 405,360 |
| Contractual | 59,380 | 61,880 | 90,930 |
| Commodities | 30,975 | 35,760 | 44,140 |
| Capital Outlay | 13,411 | 5,000 | 6,000 |
| Other | 746 | | |
| Total | **416,677** | **392,240** | **546,430** |
| Street & Highway Department | | | |
| Salaries | 183,776 | 198,300 | 215,000 |
| Contractual | 22,069 | 22,300 | 25,000 |
| Commodities | 55,077 | 69,700 | 80,500 |
| Capital Outlay | 120,219 | 125,000 | 127,500 |
| | | | |
| Total | **381,141** | **415,300** | **448,000** |
| Parks Department | | | |
| Salaries | 92,426 | 95,000 | 107,000 |
| Contractual | 24,489 | 31,500 | 24,000 |
| Commodities | 29,060 | 37,700 | 42,000 |
| Capital Outlay | | | |
| Total | **145,975** | **164,200** | **173,000** |
| Cemetery | | | |
| Salaries | 0 | 1,000 | 4,900 |
| Contractual | 210 | 210 | 300 |
| Commodities | 3,262 | 2,500 | 3,000 |
| Capital Outlay | | | |
| | | | |
| Total | **3,472** | **3,710** | **8,200** |
| Airport | | | |
| Salaries | | | |
| Contractual | 1,519 | 1,600 | 1,600 |
| Commodities | 570 | 450 | 800 |
| Capital Outlay | | | |
| | | | |
| Total | **2,089** | **2,050** | **2,400** |
| Fire Department | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | 196 | | |
| Capital Outlay | | | |
| | | | |
| Total | **196** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Page 1 - Total | **1,132,044** | **1,182,445** | **1,401,940** |

| Adopted Budget<br>**General Fund - Detail Page 2** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| 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 | **1,132,044** | **1,182,445** | **1,401,940** |
| Grand Total | **1,132,044** | **1,182,445** | **1,401,940** |

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

City of Seneca 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
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| | | | |
| Cash Basis Reserve (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.1% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

| Adopted Budget **Library** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 11,874 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 121,667 | 133,695 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,471 | 1,530 | 1,500 |
| Motor Vehicle Tax | 7,352 | 15,352 | 15,951 |
| Recreational Vehicle Tax | 249 | 299 | 318 |
| 16/20M Vehicle Tax | 153 | 159 | 210 |
| Commercial Vehicle Tax | 4,019 | 3,760 | 3,948 |
| Watercraft Tax | 94 | 90 | 40 |
| | | | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | -13,070 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **136,006** | **154,885** | **8,897** |
| **Resources Available:** | **136,006** | **166,759** | **8,897** |
| Expenditures: | | | |
| Library Appropriations | 124,132 | 154,885 | 152,530 |
| Library Appropriations | | 11,874 | |
| | | | |
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| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **124,132** | **166,759** | **152,530** |
| Unencumbered Cash Balance Dec 31 | 11,874 | 0 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 147,981 | 150,393 | 152,530 |
| | | Non-Appropriated Balance | |
| **See Tab C** | | Total Expenditure/Non-Appr Balance | 152,530 |
| **See Tab D** | | Tax Required | 143,633 |
| | Delinquent Comp Rate: | 0.1% | 201 |
| | | Amount of 2022 Ad Valorem Tax | 143,834 |

**CPA Summary**

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Fire Equipment** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 22,994 | 18,067 | 24,745 |
| Receipts: | | | |
| Ad Valorem Tax | 21,490 | 25,466 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 498 | 0 | |
| Motor Vehicle Tax | 3,074 | 2,923 | 3,038 |
| Recreational Vehicle Tax | 59 | 57 | 61 |
| 16/20M Vehicle Tax | 28 | 30 | 40 |
| Commercial Vehicle Tax | 754 | 716 | 752 |
| Watercraft Tax | 18 | 18 | 8 |
| | | | |
| Interest on Idle Funds | 151 | 150 | 100 |
| Neighborhood Revitalization Rebate | | | -2,489 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **26,072** | **29,360** | **1,510** |
| **Resources Available:** | **49,066** | **47,427** | **26,255** |
| Expenditures: | | | |
| Commodities | 11,661 | 6,500 | 7,000 |
| Contractual | 6,100 | 6,250 | 6,450 |
| Dispatch Support | 3,931 | 3,932 | 6,675 |
| Capital Outlay | 9,307 | 6,000 | 8,000 |
| | | | 600 |
| | | | |
| Cash Forward (2023 column) | | | 24,887 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **30,999** | **22,682** | **53,612** |
| Unencumbered Cash Balance Dec 31 | 18,067 | 24,745 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 54,934 | 51,109 | 53,612 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 53,612 |
| | | Tax Required | 27,357 |
| | Delinquent Comp Rate: | 0.1% | 38 |
| | | Amount of 2022 Ad Valorem Tax | 27,395 |

| Adopted Budget **Industrial Development** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 190,919 | 211,568 | 235,817 |
| Receipts: | | | |
| Ad Valorem Tax | 21,490 | 25,466 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 444 | 54 | |
| Motor Vehicle Tax | 2,914 | 2,923 | 3,038 |
| Recreational Vehicle Tax | 47 | 50 | 61 |
| 16/20M Vehicle Tax | 32 | 30 | 40 |
| Commercial Vehicle Tax | 704 | 708 | 752 |
| Watercraft Tax | 17 | 18 | 8 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | -2,489 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **25,649** | **29,249** | **1,410** |
| **Resources Available:** | **216,568** | **240,817** | **237,227** |
| Expenditures: | | | |
| Capital Outlay | 5,000 | 5,000 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 254,584 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 5,000 | 5,000 | 264,584 |
| Unencumbered Cash Balance Dec 31 | 211,568 | 235,817 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 217,495 | 240,515 | 264,584 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 264,584 |
| | | Tax Required | 27,357 |
| | Delinquent Comp Rate: | 0.1% | 38 |
| | | Amount of 2022 Ad Valorem Tax | 27,395 |

**CPA Summary**

City of Seneca 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 | 3,334 | 3,334 | 3,334 |
| Receipts: | | | |
| State of Kansas Gas Tax | 0 | 56,820 | 57,690 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **56,820** | **57,690** |
| **Resources Available:** | **3,334** | **60,154** | **61,024** |
| Expenditures: | | | |
| Capital Improvements | 0 | 56,820 | 61,024 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **56,820** | **61,024** |
| Unencumbered Cash Balance Dec 31 | 3,334 | 3,334 | 0 |
| 2021/2022/2023 Budget Authority Amount | 46,434 | 63,909 | 61,024 |

0

See Tab E

Adopted Budget

| **Fire Truck** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 239,532 | 335,224 | 393,668 |
| Receipts: | | | |
| Service Revenue | 125,764 | 118,569 | 128,569 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 1,587 | 1,000 | 1,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **127,351** | **119,569** | **129,569** |
| **Resources Available:** | **366,883** | **454,793** | **523,237** |
| Expenditures: | | | |
| Contractual | 5,925 | 6,036 | 6,800 |
| Commodities | 12,905 | 18,900 | 20,900 |
| Dispatch Support | 11,189 | 11,189 | 20,018 |
| Capital Outlay | 1,640 | 25,000 | 200,000 |
| Lease Purchase payment | 0 | 0 | 80,655 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 194,864 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **31,659** | **61,125** | **523,237** |
| Unencumbered Cash Balance Dec 31 | 335,224 | 393,668 | 0 |
| 2021/2022/2023 Budget Authority Amount | 366,834 | 405,500 | 523,237 |

See Tab E

**CPA Summary**

City of Seneca 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Airport** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 10,116 | 10,116 | 10,616 |
| Receipts: | | | |
| Service | 0 | 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: | | | |
| | 0 | 500 | 500 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 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 |
| 2021/2022/2023 Budget Authority Amount | 11,616 | 11,616 | 11,616 |

Adopted Budget

| **Special Parks & Recreation** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 61,651 | 71,574 | 45,862 |
| Receipts: | | | |
| Local Alcohol Fund | 16,602 | 17,700 | 18,000 |
| Insurance Proceeds | | 13,788 | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **16,602** | **31,488** | **18,000** |
| **Resources Available:** | **78,253** | **103,062** | **63,862** |
| Expenditures: | | | |
| Commodities | 140 | 200 | 200 |
| Capital Outlay | 6,539 | 57,000 | 13,662 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 50,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **6,679** | **57,200** | **63,862** |
| Unencumbered Cash Balance Dec 31 | 71,574 | 45,862 | 0 |
| 2021/2022/2023 Budget Authority Amount | 79,395 | 80,357 | 63,862 |

**CPA Summary**

City of Seneca 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Ambulance** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 8,243 | 6,465 | 3,794 |
| Receipts: | | | |
| EMS Lease Income | | | 21,600 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **21,600** |
| **Resources Available:** | **8,243** | **6,465** | **25,394** |
| Expenditures: | | | |
| Commodities | | 465 | 5,000 |
| Contractual | 1,778 | 2,206 | 2,700 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 17,694 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,778** | **2,671** | **25,394** |
| Unencumbered Cash Balance Dec 31 | 6,465 | 3,794 | 0 |
| 2021/2022/2023 Budget Authority Amount | 8,729 | 6,464 | 25,394 |

Adopted Budget

| **Meter Deposit** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 49,866 | 52,732 | 53,382 |
| Receipts: | | | |
| Deposits | 6,444 | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **6,444** | **5,000** | **5,000** |
| **Resources Available:** | **56,310** | **57,732** | **58,382** |
| Expenditures: | | | |
| Refunds | 3,578 | 4,350 | 5,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 52,882 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,578** | **4,350** | **58,382** |
| Unencumbered Cash Balance Dec 31 | 52,732 | 53,382 | 0 |
| 2021/2022/2023 Budget Authority Amount | 56,435 | 54,866 | 58,382 |

| **CPA Summary** |
|---|
| |

City of Seneca 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Pool Debt Service** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,363,637 | 2,577,546 | 3,035,620 |
| Receipts: | | | |
| Sales Tax | 817,786 | 885,000 | 900,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 7,766 | 7,800 | 8,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **825,552** | **892,800** | **908,000** |
| **Resources Available:** | **3,189,189** | **3,470,346** | **3,943,620** |
| Expenditures: | | | |
| Capital Outlay | 31,875 | 44,850 | 50,000 |
| Lease: Principal | 225,000 | 230,000 | 235,000 |
| Lease: Interest | 36,675 | 32,176 | 27,576 |
| Operating Transfer | 318,093 | 127,700 | 1,501,980 |
| | | | |
| Cash Forward (2023 column) | | | 2,129,064 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **611,643** | **434,726** | **3,943,620** |
| Unencumbered Cash Balance Dec 31 | 2,577,546 | 3,035,620 | 0 |
| 2021/2022/2023 Budget Authority Amount | 2,624,572 | 3,073,953 | 3,943,620 |

Adopted Budget

| **Special Parks Improvement** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 360 | 360 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **360** | **360** | **0** |
| Expenditures: | | | |
| Capital Outlay | | 360 | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **360** | **0** |
| Unencumbered Cash Balance Dec 31 | 360 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amount | 859 | 859 | 0 |

**CPA Summary**

City of Seneca 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Convention & Tourism** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 29,568 | 32,020 | 24,620 |
| Receipts: | | | |
| Guest Tax | 16,627 | 18,600 | 18,600 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **16,627** | **18,600** | **18,600** |
| **Resources Available:** | **46,195** | **50,620** | **43,220** |
| Expenditures: | | | |
| Grants | 14,175 | 26,000 | 21,610 |
| Capital Outlay | | | 8,000 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 13,610 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **14,175** | **26,000** | **43,220** |
| Unencumbered Cash Balance Dec 31 | 32,020 | 24,620 | 0 |
| 2021/2022/2023 Budget Authority Amount | 39,379 | 41,068 | 43,220 |

**See Tab E**

Adopted Budget

| **Cemetery Trust** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| 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 (2023 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 |
| 2021/2022/2023 Budget Authority Amount | 2,393 | 2,393 | 1,868 |

| **CPA Summary** |
|---|
| |

City of Seneca 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Law Enforcement Diversion** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,528 | 8,589 | 10,409 |
| Receipts: | | | |
| Diversion Fees | 4,155 | 2,820 | 3,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **4,155** | **2,820** | **3,000** |
| **Resources Available:** | **8,683** | **11,409** | **13,409** |
| Expenditures: | | | |
| Diversions | 94 | 1,000 | 5,000 |
| Capital Outlay | | | 5,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 3,409 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **94** | **1,000** | **13,409** |
| Unencumbered Cash Balance Dec 31 | 8,589 | 10,409 | 0 |
| 2021/2022/2023 Budget Authority Amount | 4,929 | 8,723 | 13,409 |

Adopted Budget

| **Law Enforcement Trust** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,815 | 3,815 | 4,912 |
| Receipts: | | | |
| Seized Property | 0 | 1,097 | 1,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **1,097** | **1,000** |
| **Resources Available:** | **3,815** | **4,912** | **5,912** |
| Expenditures: | | | |
| Returned property | | | 5,912 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **5,912** |
| Unencumbered Cash Balance Dec 31 | 3,815 | 4,912 | 0 |
| 2021/2022/2023 Budget Authority Amount | 0 | 5,315 | 5,912 |

| **CPA Summary** |
|---|
| |

City of Seneca 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Pending Forfeiture Fund** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 1,097 | 5,000 |
| Receipts: | | | |
| Seized property | 1,097 | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,097** | **5,000** | **5,000** |
| **Resources Available:** | **1,097** | **6,097** | **10,000** |
| Expenditures: | | | |
| Refunds & Reimbursements | | 1,097 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **1,097** | **10,000** |
| Unencumbered Cash Balance Dec 31 | 1,097 | 5,000 | 0 |
| 2021/2022/2023 Budget Authority Amount | 0 | 1,097 | 10,000 |

Adopted Budget

| **0** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |

| **CPA Summary** |
|---|
| |

City of Seneca 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 | 227,478 | 237,145 | 221,647 |
| Receipts: | | | |
| Service Revenue | 437,627 | 422,500 | 421,000 |
| Penalties | 1,499 | 1,200 | 1,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 1,329 | 800 | 1,800 |
| Miscellaneous | 153 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **440,607** | **424,500** | **424,300** |
| **Resources Available:** | **668,085** | **661,645** | **645,947** |
| Expenditures: | | | |
| Salaries & Wages | 211,669 | 228,964 | 247,000 |
| Contractual | 31,017 | 34,091 | 38,860 |
| Commodities | 102,412 | 87,305 | 104,500 |
| Transfers Out | 85,538 | 89,138 | 86,138 |
| Capital Outlay | 304 | 500 | |
| | | | |
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| | | | |
| | | | |
| Cash Forward (2023 column) | | | 169,449 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **430,940** | **439,998** | **645,947** |
| Unencumbered Cash Balance Dec 31 | 237,145 | 221,647 | 0 |
| 2021/2022/2023 Budget Authority Amount | 668,788 | 668,213 | 645,947 |

**CPA Summary**

City of Seneca 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Electric Utility** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,350,342 | 3,922,412 | 3,998,560 |
| Receipts: | | | |
| Service Revenue | 2,953,643 | 3,200,000 | 3,160,000 |
| Penalties | 6,495 | 6,000 | 7,000 |
| Franchise Fees | 84,661 | 81,000 | 89,850 |
| Transfer In | 695,306 | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 19,467 | 12,000 | 18,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,759,573** | **3,299,000** | **3,274,850** |
| **Resources Available:** | **7,109,915** | **7,221,412** | **7,273,410** |
| Expenditures: | | | |
| Salaries & Wages | 329,779 | 343,700 | 390,200 |
| Contractual | 68,433 | 69,850 | 78,505 |
| Commodities | 121,414 | 154,440 | 180,900 |
| Capital Outlay | 4,510 | 100,000 | 1,500,000 |
| Whoesale Power | 2,521,614 | 2,200,000 | 2,300,000 |
| Transfers Out | 138,822 | 300,000 | 300,000 |
| Transfers Out - Debt Service | | 54,162 | 72,215 |
| | | | |
| | | | |
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| | | | 2,451,590 |
| Cash Forward (2023 column) | | | |
| Miscellaneous | 2,931 | 700 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,187,503** | **3,222,852** | **7,273,410** |
| Unencumbered Cash Balance Dec 31 | 3,922,412 | 3,998,560 | 0 |
| 2021/2022/2023 Budget Authority Amount | 6,753,251 | 6,620,605 | 7,273,410 |

**CPA Summary**

City of Seneca 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Sewer Utility** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 617,533 | 722,882 | 697,041 |
| Receipts: | | | |
| Service Revenue | 362,568 | 350,316 | 360,750 |
| Penalties | 8 | 2 | 0 |
| | | | |
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| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **362,576** | **350,318** | **360,750** |
| **Resources Available:** | **980,109** | **1,073,200** | **1,057,791** |
| Expenditures: | | | |
| Salaries & Wages | 47,038 | 49,090 | 54,400 |
| Contractual | 12,078 | 13,410 | 16,100 |
| Commodities | 21,702 | 33,400 | 41,750 |
| Capital Outlay | 2,464 | 100,000 | 405,241 |
| Transfers Out | 54,300 | 58,300 | 57,200 |
| Principal | 89,291 | 93,055 | 94,536 |
| Interest | 30,355 | 28,904 | 27,424 |
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| Cash Forward (2023 column) | | | 361,140 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **257,228** | **376,159** | **1,057,791** |
| Unencumbered Cash Balance Dec 31 | 722,882 | 697,041 | 0 |
| 2021/2022/2023 Budget Authority Amount | 909,789 | 973,545 | 1,057,791 |

**See Tab E**

**CPA Summary**

City of Seneca 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Swimming Pool** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 1 |
| Receipts: | | | |
| Admissions | 39,404 | 36,538 | 32,000 |
| Concessions | 8,496 | 12,500 | 12,500 |
| | | | |
| Transfer in from Pool Debt Fund | 63,656 | 70,000 | 110,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **111,557** | **119,038** | **154,500** |
| **Resources Available:** | **111,557** | **119,038** | **154,501** |
| Expenditures: | | | |
| Salaries & Wages | 64,985 | 74,830 | 83,280 |
| Contractual | 8,807 | 8,990 | 9,500 |
| Commodities | 36,885 | 34,017 | 52,000 |
| Capital Outlay | 879 | 1,200 | 5,000 |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **111,557** | **119,037** | **149,780** |
| Unencumbered Cash Balance Dec 31 | 0 | 1 | 4,721 |
| 2021/2022/2023 Budget Authority Amount | 107,697 | 111,500 | 149,780 |
| | **See Tab A** | **See Tab C** | |

**CPA Summary**

**See Tab B**

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2021 is reported)*

Non-Budgeted Funds-A

| (1) Fund Name: Capital Equipment | | (2) Fund Name: Capital Improvement | | (3) Fund Name: 3rd Street Construction | | (4) Fund Name: Branch St. Construction | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,500 | Unencumbered Cash Balance Jan 1 | 398,992 | Unencumbered Cash Balance Jan 1 | 37,030 | Unencumbered Cash Balance Jan 1 | 195,409 | Unencumbered Cash Balance Jan 1 | | Total 636,931 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest Revenue | 31 | Other | 255,754 | | | Other | 71,387 | | | |
| | | Land Purchsase Income | 41,264 | | | | | | | |
| | | Transfers In | 478,936 | | | | | | | |
| Total Receipts | 31 | Total Receipts | 775,954 | Total Receipts | 0 | Total Receipts | 71,387 | Total Receipts | 0 | 847,372 |
| Resources Available: | 5,531 | Resources Available: | 1,174,946 | Resources Available: | 37,030 | Resources Available: | 266,796 | Resources Available: | 0 | 1,484,303 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Capital Outlay | 166,301 | Transfer out | 37,030 | Principal | 85,000 | | | |
| | | Bond Principal | 365,000 | | | Interest | 10,080 | | | |
| | | Bond Interest | 29,275 | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 560,576 | Total Expenditures | 37,030 | Total Expenditures | 95,080 | Total Expenditures | 0 | 692,686 |
| Cash Balance Dec 31 | 5,531 | Cash Balance Dec 31 | 614,370 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 171,716 | Cash Balance Dec 31 | 0 | **791,617** ** |
| | | | | | | | | | | **791,617** ** |

**Note: These two block figures should agree.

**CPA Summary**

State of Kansas
City

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2023

The governing body of

**City of Seneca**

will meet on September 7, 2022 at 7:30 PM at City Hall, 531 Main Street, Seneca KS 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, 531 Main Street, Seneca KS 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 | 1,132,044 | 25.336 | 1,182,445 | 25.338 | 1,628,430 | 694,060 | 25.340 |
| Debt Service | | | | | | | |
| Library | 124,132 | 5.249 | 166,759 | 5.251 | 152,530 | 143,834 | 5.251 |
| Fire Equipment | 30,999 | 1.000 | 22,682 | 1.001 | 53,612 | 27,395 | 1.000 |
| Industrial Development | 5,000 | 1.000 | 5,000 | 1.001 | 264,584 | 27,395 | 1.000 |
| Special Highway | | | 56,820 | | 61,024 | | |
| Fire Truck | 31,659 | | 61,125 | | 523,237 | | |
| Airport | | | 500 | | 11,616 | | |
| Special Parks & Recreation | 6,679 | | 57,200 | | 63,862 | | |
| Ambulance | 1,778 | | 2,671 | | 25,394 | | |
| Meter Deposit | 3,578 | | 4,350 | | 58,382 | | |
| Pool Debt Service | 611,643 | | 434,726 | | 3,943,620 | | |
| Special Parks Improvement | | | 360 | | | | |
| Convention & Tourism | 14,175 | | 26,000 | | 43,220 | | |
| Cemetery Trust | | | | | 1,868 | | |
| Law Enforcement Diversion | 94 | | 1,000 | | 13,409 | | |
| Law Enforcement Trust | | | | | 5,912 | | |
| Pending Forfeiture Fund | | | 1,097 | | 10,000 | | |
| Water Utility | 430,940 | | 439,998 | | 645,947 | | |
| Electric Utility | 3,187,503 | | 3,222,852 | | 7,273,410 | | |
| Sewer Utility | 257,228 | | 376,159 | | 1,057,791 | | |
| Swimming Pool | 111,557 | | 119,037 | | 149,780 | | |
| Non-Budgeted Funds-A | 692,686 | | | | | | |
| Totals | 6,641,695 | 32.585 | 6,180,781 | 32.591 | 15,987,628 | 892,685 | 32.591 |
| | | | | | | *Revenue Neutral Rate*** | *30.302* |
| Less: Transfers | 1,274,928 | | 833,776 | | 2,019,033 | | |
| Net Expenditure | 5,366,767 | | 5,347,005 | | 13,968,595 | | |
| Total Tax Levied | 799,807 | | 829,834 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 24,546,516 | | 25,464,348 | | 27,389,523 | | |
| Outstanding Indebtedness, January 1, | 2020 | | 2021 | | 2022 | | |
| G.O. Bonds | 2,075,000 | | 1,640,000 | | 1,190,000 | | |
| Revenue Bonds | 1,880,000 | | 1,660,000 | | 1,440,000 | | |
| Other | 2,114,136 | | 2,007,245 | | 2,423,361 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 6,069,136 | | 5,307,245 | | 5,053,361 | | |

*Tax rates are expressed in mills

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

Michele Spring

City Official Title: City Clerk

Resolution No 09072022-2

**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 30.302 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 7, 2022 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 30.302 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 7th day of September, 2022, and **SIGNED** by the Mayor.

Joe Mitchell, Mayor

Attested:

Michele E. 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 7, 2022
Resolution No. 09072022-2

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Alice Lackey | X | | |
| Joe Schmelzle | X | | |
| Ray Shinn | X | | |
| Steve Bennett | X | | |
| Jim Mitchell | X | | |
| Mike Stallbaumer (Absent) | | | X |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

Michele E Spring

Michele Spring, City Clerk