CERTIFICATE 2024

To the Clerk of Atchison Couty, State of Kansas
We, the undersigned, officers of
City of Effingham
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.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 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	295,000	141,218	
Debt Service	10-113		866		
Library	12-1220		24,000	20,436	
Employee Benefit	12-16,102		75,000	61,895	
Streets	C.O.#7		110,000		
Special Highway					
Water Utility			230,534		
Sewer Utility			155,000		
Pool			85,740		
Blue Building			6,500		
Non-Budgeted Funds-A					
Totals		xxxxxx	982,640	223,549	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 73.578

Assisted by:
Varney & Associates, CPAs, LLC

Address:
1501 Poyntz
Manhattan, KS 66503
Email:
aswartz@varney.com

Attest:_____, 2023

County Clerk

Governing Body

CPA Summary

City of Effingham 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	96,668	14,114	249	527	2,460	0
Debt Service						
Library	19,862	2,900	51	108	505	0
Employee Benefit	71,622	10,458	185	390	1,823	0
Streets	17,086	2,495	44	93	435	0
TOTAL	205,238	29,967	529	1,118	5,223	0

County Treas Motor Vehicle Estimate	29,967				
County Treas Recreational Vehicle Estimate		529			
County Treas 16/20M Vehicle Estimate			1,118		
County Treas Commercial Vehicle Tax Estimate				5,223	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.14601				
Recreational Vehicle Factor		0.00258			
16/20M Vehicle Factor			0.00545		
Commercial Vehicle Factor				0.02545	
Watercraft Factor					0.00000

City of Effingham 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 Fund	Pool Fund		50,000	50,000	KSA 12-825d
Sewer Fund	Pool Fund		20,000	20,000	KSA 12-825d
	Totals	0	70,000	70,000	
	Adjustments				
	Adjusted Totals	0	70,000	70,000	

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

City of Effingham 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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Pool	12/2/2008	########	3.75-5.5	565,000	290,000	4/15, 10/15	10/15	7,400	40,000	6,520	40,000
Total Revenue Bonds					**290,000**			**7,400**	**40,000**	**6,520**	**40,000**
Other:											
KDHE Loan	4/17/2007	4/17/2027	3.00	741,000	286,142	1/31; 7/31	1/31; 7/31	8,322	42,212	6,979	44,963
Total Other					**286,142**			**8,322**	**42,212**	**6,979**	**44,963**
Total Indebtedness					**576,142**			**15,722**	**82,212**	**13,499**	**84,963**

City of Effingham 2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

***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: City of Effingham
Atchison Couty

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 vear.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem	$19,862	$20,436
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$2,900
Recreational Vehicle Tax	$0	$51
16/20M Vehicle Tax	$0	$108
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$19,862	$23,495
Difference in Total Taxes:	$3,633	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,552,849	$2,789,532
Did Assessed Valuation Decrease?	No	
Levy Rate	7.781	7.326
Difference in Levy Rate:	(0.455)	
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 Effingham 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	98,954	145,764	25,932
Receipts:			
Ad Valorem Tax		96,668	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			14,114
Recreational Vehicle Tax			249
16/20M Vehicle Tax			527
Commercial Vehicle Tax			2,460
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
	438,310		
ARPA		0	
Local Sales Tax		60,000	60,000
Franchise Tax		45,000	45,000
Fines, Fees and Licenses		2,000	2,000
Spec Hwy		3,500	3,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**438,310**	**207,168**	**127,850**
Resources Available:	**537,264**	**352,932**	**153,782**

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	537,264	352,932	153,782
Expenditures:			
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	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)	0	0	0
General Administration			
Personnel Services	391,500	95,000	90,000
Commodities		87,000	80,000
Contractual		80,000	75,000
County Sales Tax to Streets		25,000	20,000
Highways and Streets		20,000	15,000
Capital Outlay		20,000	15,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**391,500**	**327,000**	**295,000**
Unencumbered Cash Balance Dec 31	145,764	25,932	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	391,500	327,000	295,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	295,000
		Tax Required	141,218
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	141,218

CPA Summary

City of Effingham 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	866	866	866
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:	**866**	**866**	**866**
Expenditures:			
Debt Service		0	866
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**866**
Unencumbered Cash Balance Dec 31	866	866	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	876	866	866
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	866
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

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	21,802	19,862	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			2,900
Recreational Vehicle Tax			51
16/20M Vehicle Tax			108
Commercial Vehicle Tax			505
Watercraft Tax			0
State Assessed			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,802**	**19,862**	**3,564**
Resources Available:	**21,802**	**19,862**	**3,564**
Expenditures:			
Appropriations	21,802	19,862	24,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,802**	**19,862**	**24,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	32,500	24,000	24,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,000
		Tax Required	20,436
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	20,436

CPA Summary

City of Effingham 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		3,627	249
Receipts:			
Ad Valorem Tax	47,949	71,622	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			10,458
Recreational Vehicle Tax			185
16/20M Vehicle Tax			390
Commercial Vehicle Tax			1,823
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,949**	**71,622**	**12,856**
Resources Available:	**47,949**	**75,249**	**13,105**
Expenditures:			
Payroll Taxes	44,322	20,000	20,000
Retirement		25,000	25,000
Health Insurance		30,000	30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**44,322**	**75,000**	**75,000**
Unencumbered Cash Balance Dec 31	3,627	249	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	68,000	81,000	75,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,000
		Tax Required	61,895
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	61,895

Adopted Budget **Streets**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	108,284	75,949	71,545
Receipts:			
Ad Valorem Tax		17,086	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			2,495
Recreational Vehicle Tax			44
16/20M Vehicle Tax			93
Commercial Vehicle Tax			435
Watercraft Tax			0
Fuel Tax	73,971	14,510	64,510
Transfer In - Sales Tax - from General		50,000	
State Assessed			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,971**	**81,596**	**67,577**
Resources Available:	**182,255**	**157,545**	**139,122**
Expenditures:			
Streets	106,306	86,000	110,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	106,306	86,000	110,000
Unencumbered Cash Balance Dec 31	75,949	71,545	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	196,000	86,000	110,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	110,000
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Effingham 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		0	0
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

Adopted Budget

Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	124,077	47,027	74,567
Receipts:			
Charges to Customers	253,839	225,000	225,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**253,839**	**225,000**	**225,000**
Resources Available:	**377,916**	**272,027**	**299,567**
Expenditures:			
Personnel	330,889	50,000	50,000
Commodities		25,000	30,000
Contractual		20,000	25,000
Capital Outlay		1,926	25,000
Debt Service		50,534	50,534
Transfer to Pool		50,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**330,889**	**197,460**	**230,534**
Unencumbered Cash Balance Dec 31	47,027	74,567	69,033
2022/2023/2024 Budget Authority Amount	362,728	197,460	230,534

CPA Summary

City of Effingham 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	154,140	43,021	31,247
Receipts:			
Charges to Customers	127,462	125,000	125,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**127,462**	**125,000**	**125,000**
Resources Available:	**281,602**	**168,021**	**156,247**
Expenditures:			
Production			
Personnel	238,581	60,000	65,000
Commodities		20,000	25,000
Contractual		10,000	15,000
Capital Outlay		26,774	30,000
Transfer Out		20,000	20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**238,581**	**136,774**	**155,000**
Unencumbered Cash Balance Dec 31	43,021	31,247	1,247
2022/2023/2024 Budget Authority Amount	243,075	136,774	155,000

Adopted Budget

Pool	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	237	2,645	1,905
Receipts:			
Charges to Customers	36,592	15,000	15,000
Transfer in from Water		50,000	50,000
Transfer in from Sewer		20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,592**	**85,000**	**85,000**
Resources Available:	**36,829**	**87,645**	**86,905**
Expenditures:			
Recreation			
Personnel	34,184	15,000	15,000
Commodities		15,000	15,000
Contractual		15,740	15,740
Debt Service		40,000	40,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**34,184**	**85,740**	**85,740**
Unencumbered Cash Balance Dec 31	2,645	1,905	1,165
2022/2023/2024 Budget Authority Amount	92,479	93,140	85,740

CPA Summary

City of Effingham 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Blue Building**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,967	5,996	5,829
Receipts:			
Utility Reimbursement	4,375	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,375**	**4,000**	**4,000**
Resources Available:	**6,342**	**9,996**	**9,829**
Expenditures:			
Commodities	346	2,000	2,500
Contractual		2,167	4,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**346**	**4,167**	**6,500**
Unencumbered Cash Balance Dec 31	5,996	5,829	3,329
2022/2023/2024 Budget Authority Amount	10,341	4,167	6,500

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:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Effingham

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:		
Pool Renovations										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,089	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		3,089
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc	1,500									
Total Receipts	1,500	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,500
Resources Available:	4,589	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	4,589
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Misc	321									
Total Expenditures	321	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	321
Cash Balance Dec 31	4,268	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**4,268** **
										4,268 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Effingham

will meet on October 10, 2023 at 6:45 PM at 414 Main St, Effingham, 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 414 Main St, Effingham, KS 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	391,500	48.972	327,000	37.867	295,000	141,218	50.624
Debt Service					866		
Library	21,802	7.895	19,862	7.781	24,000	20,436	7.326
Employee Benefit	44,322	17.154	75,000	28.056	75,000	61,895	22.188
Streets	106,306	6.558	86,000	6.693	110,000		
Special Highway							
Water Utility	330,889		197,460		230,534		
Sewer Utility	238,581		136,774		155,000		
Pool	34,184		85,740		85,740		
Blue Building	346		4,167		6,500		
Non-Budgeted Funds-A	321						
Totals	1,168,251	80.579	932,003	80.397	982,640	223,549	80.138
						*Revenue Neutral Rate***	*73.578*
Less: Transfers	0		70,000		70,000		
Net Expenditure	1,168,251		862,003		912,640		
Total Tax Levied	187,812		205,238		xxxxxxxxxxxxxxx		
Assessed Valuation	2,330,855		2,552,849		2,789,532		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	360,000	325,000	290,000
Other	367,966	327,116	286,142
Lease Purchase Principal	0	0	0
Total	727,966	652,116	576,142

*Tax rates are expressed in mills

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

Janet Eckert

City Official Title: City Clerk

City of Effingham 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Library			0
Employee Benefit			0
Streets			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 2,789,532

Valuation Factor: 2,789.532

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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