

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	59,870	75,000	75,000
Contractual	55,976	83,500	89,800
Commodities	31,843	33,200	33,700
Capital Outlay	29,758	331,308	105,000
Total	177,447	523,008	303,500
Public Safety			
Salaries	159,281	191,700	213,000
Contractual	14,839	18,500	19,000
Commodities	20,699	22,200	22,200
Capital Outlay	10,490	11,000	37,000
Total	205,309	243,400	291,200
Highways & Streets			
Salaries	50,912	85,500	70,680
Contractual	2,229	3,500	3,500
Commodities	40,400	52,500	53,500
Capital Outlay	19,745	150,000	155,000
Total	113,286	291,500	282,680
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 1 - Total	496,042	1,057,908	877,380

City of Wathena

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefit	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	18,149	17,771	10,605
Receipts:			
Ad Valorem Tax	27,837	35,177	XXXXXXXXXXXXXXXXXX
Delinquent Tax	69		
Motor Vehicle Tax	4,030	3,641	4,711
Recreational Vehicle Tax	53	52	58
16/20M Vehicle Tax		86	71
Commercial Vehicle Tax	342	346	399
Watercraft Tax		32	37
Interest on Idle Funds	27		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,378	39,334	5,276
Resources Available:	50,527	57,105	15,881
Expenditures:			
Payroll Taxes	4,561	6,500	6,500
Retirement	3,997	6,500	6,000
Workers Compensation Insurance	301	3,500	2,500
Health Insurance	23,897	30,000	30,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	32,756	46,500	45,000
Unencumbered Cash Balance Dec 31	17,771	10,605	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	43,700	46,500	45,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			45,000
Tax Required			
			29,119
Delinquent Comp Rate: 1.2%			
			348
Amount of 2022 Ad Valorem Tax			
			29,467

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2021	Estimate for 2022	Year for 2023
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% 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	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			
			0
Delinquent Comp Rate: 1.2%			
			0
Amount of 2022 Ad Valorem Tax			
			0

CPA Summary

City of Wathena

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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	3,919	12,950	13,380
Receipts:			
State of Kansas Gas Tax	37,246	35,430	35,980
County Transfers Gas		0	0
Interest on Idle Funds	5		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,251	35,430	35,980
Resources Available:	41,170	48,380	49,360
Expenditures:			
Capital Outlay	28,220	35,000	35,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	28,220	35,000	35,000
Unencumbered Cash Balance Dec 31	12,950	13,380	14,360
2021/2022/2023 Budget Authority Amount	35,000	35,000	35,000

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	16,488	14,190	7,203
Receipts:			
State of KS Alcohol tax	77	503	160
Contributions	2,600		
Transfer from Electric Fund	5,000	5,000	5,000
Interest on Idle Funds	25	10	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,702	5,513	5,160
Resources Available:	24,190	19,703	12,363
Expenditures:			
Capital Outlay	10,000	12,500	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,000	12,500	10,000
Unencumbered Cash Balance Dec 31	14,190	7,203	2,363
2021/2022/2023 Budget Authority Amount	15,000	12,500	10,000

CPA Summary

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City of Wathena

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric System	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	557,717	601,715	414,565
Receipts:			
Sales to Customers	1,200,608	1,118,300	1,118,300
Interest on Idle Funds	1,446	1,500	1,000
Miscellaneous		1,000	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,202,054	1,120,800	1,119,800
Resources Available:	1,759,771	1,722,515	1,534,365
Expenditures:			
Personnel Services	164,444	188,000	203,500
Contractual	19,587	24,000	40,000
Commodities	829,461	941,450	941,500
Capital Outlay	37,897	24,500	40,000
Transfer to Other Funds	105,000	130,000	115,000
Cash Forward (2023 column)			
Miscellaneous	1,667		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,158,056	1,307,950	1,340,000
Unencumbered Cash Balance Dec 31	601,715	414,565	194,365
2021/2022/2023 Budget Authority Amount	1,303,450	1,313,950	1,340,000

Adopted Budget Water System	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	236,554	264,183	210,258
Receipts:			
Sales to Customers	304,923	337,200	333,700
Interest on Idle Funds	1,375	1,000	1,000
Miscellaneous			500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	306,298	338,200	335,200
Resources Available:	542,852	602,383	545,458
Expenditures:			
Personnel Services	77,000	101,500	107,500
Contractual	16,312	27,250	27,300
Commodities	176,665	219,500	220,700
Capital Outlay	2,250	33,875	34,375
Transfer to Equipment Reserve	5,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous	1,442		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	278,669	392,125	399,875
Unencumbered Cash Balance Dec 31	264,183	210,258	145,583
2021/2022/2023 Budget Authority Amount	368,550	392,125	399,875

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City of Wathena

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer System	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	258,005	252,505	206,680
Receipts:			
Sales to Customers	169,820	178,000	178,000
Interest on Idle Funds	516	600	600
Miscellaneous	240		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	170,576	178,600	178,600
Resources Available:	428,581	431,105	385,280
Expenditures:			
Personnel Services	76,998	101,500	107,500
Contractual	20,550	22,500	29,000
Commodities	35,095	44,550	45,350
Capital Outlay	19,020	28,875	25,000
Transfer to Lagoon & Equipment Reserve	22,000	27,000	22,000
Cash Forward (2023 column)			
Miscellaneous	2,413		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	176,076	224,425	228,850
Unencumbered Cash Balance Dec 31	252,505	206,680	156,430
2021/2022/2023 Budget Authority Amount	213,250	232,925	228,850

Adopted Budget Equipment Reserve	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	87,387	117,815	98,665
Receipts:			
Transfer from Electric	15,000	20,000	15,000
Transfer from Water	5,000	10,000	10,000
Transfer from Sewer	10,000	15,000	10,000
Interest on Idle Funds	428	350	350
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	30,428	45,350	35,350
Resources Available:	117,815	163,165	134,015
Expenditures:			
Capital Outlay		64,500	53,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	64,500	53,000
Unencumbered Cash Balance Dec 31	117,815	98,665	81,015
2021/2022/2023 Budget Authority Amount	45,000	64,500	53,000

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City of Wathena

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget City Sales Tax Infrastructure	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	225,841	334,289	314,289
Receipts:			
City Sales Tax	221,113	180,000	185,000
Interest on Idle Funds	335		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	221,448	180,000	185,000
Resources Available:	447,289	514,289	499,289
Expenditures:			
Capital Outlay	113,000	200,000	250,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	113,000	200,000	250,000
Unencumbered Cash Balance Dec 31	334,289	314,289	249,289
2021/2022/2023 Budget Authority Amount	250,000	255,000	250,000

Adopted Budget Law Enforcement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,976	4,676	4,676
Receipts:			
Intergovernmental	2,200	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,200	2,500	2,500
Resources Available:	5,176	7,176	7,176
Expenditures:			
Capital Outlay	500	2,500	2,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	500	2,500	2,500
Unencumbered Cash Balance Dec 31	4,676	4,676	4,676
2021/2022/2023 Budget Authority Amount	3,500	2,500	2,500

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City of Wathena

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget KDHE Lagoon Project	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget 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

Adopted Budget Municipal Swimming Pool	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	76,477	72,927	71,027
Receipts:			
Interest on Idle Funds	113	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	113	100	100
Resources Available:	76,590	73,027	71,127
Expenditures:			
Capital Outlay	3,663	2,000	30,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,663	2,000	30,000
Unencumbered Cash Balance Dec 31	72,927	71,027	41,127
2021/2022/2023 Budget Authority Amount	50,000	50,000	30,000

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City of Wathena

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Asset Forfeiture	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1	1	1
Receipts:			
		5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	5,000	5,000
Resources Available:	1	5,001	5,001
Expenditures:			
Capital Outlay		5,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	5,000	5,000
Unencumbered Cash Balance Dec 31	1	1	1
2021/2022/2023 Budget Authority Amount	5,000	5,000	5,000

Adopted Budget Sewer Lagoon Replacement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	44,044	56,109	48,109
Receipts:			
Transfer from Sewer	12,000	12,000	12,000
Interest on Idle Funds	65		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,065	12,000	12,000
Resources Available:	56,109	68,109	60,109
Expenditures:			
Capital Outlay		20,000	20,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	20,000	20,000
Unencumbered Cash Balance Dec 31	56,109	48,109	40,109
2021/2022/2023 Budget Authority Amount	20,000	20,000	20,000

CPA Summary

City of Wathena

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric Project Upgrade	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	365,940	257,487	281,387
Receipts:			
Special Assesment	70,396	72,000	72,000
Intergovernmental	585,000		
Interest on Idle Funds	491		500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	655,887	72,000	72,500
Resources Available:	1,021,827	329,487	353,887
Expenditures:			
Contractual	29,716		
Debt Service	734,624	48,100	47,655
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	764,340	48,100	47,655
Unencumbered Cash Balance Dec 31	257,487	281,387	306,232
2021/2022/2023 Budget Authority Amoun	765,000	48,100	47,655

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tort Liability	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	26,481	26,521	26,571
Receipts:			
Interest on Idle Funds	40	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	40	50	50
Resources Available:	26,521	26,571	26,621
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	26,521	26,571	26,621
2021/2022/2023 Budget Authority Amoun	0	0	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
City of Wathena

will meet on September 6, 2022 at 6:00P.M. at City Hall, 206 St. Joseph Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall 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.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	496,042	15.977	1,057,908	18.672	877,380	223,119	19.284
Debt Service							
Library							
Employee Benefit	32,756	2.549	46,500	3.159	45,000	29,467	2.547
Special Highway	28,220		35,000		35,000		
Special Parks & Recreation	10,000		12,500		10,000		
Electric System	1,158,056		1,307,950		1,340,000		
Water System	278,669		392,125		399,875		
Sewer System	176,076		224,425		228,850		
Equipment Reserve			64,500		53,000		
City Sales Tax Infrastructure	113,000		200,000		250,000		
Law Enforcement	500		2,500		2,500		
KDHE Lagoon Project							
Municipal Swimming Pool	3,663		2,000		30,000		
Asset Forfeiture			5,000		5,000		
Sewer Lagoon Replacemen			20,000		20,000		
Electric Project Upgrade	764,340		48,100		47,655		
Tort Liability							
Totals for City	3,061,322	18.526	3,418,508	21.831	3,344,260	252,586	21.831
<i>City Revenue Neutral Rate (excluding Recreation Commission)**</i>							<i>21.008</i>
Recreation							0.000
Totals Includes Recreation	3,061,322	18.526	3,418,508	21.831	3,344,260	252,586	21.831
Less: Transfers	132,000		167,000		147,000		
Net Expenditure	2,929,322		3,251,508		3,197,260		
Total Tax Levied	210,613		243,079		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	11,368,568		11,134,223		11,570,409		

Outstanding Indebtedness,

	2020	2021	2022
January 1,			
G.O. Bonds	0	0	535,000
Revenue Bonds	710,000	670,000	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	710,000	670,000	535,000

*Tax rates are expressed in mills

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

City of Wathena, KS
City Official Title: City Clerk

