

**CERTIFICATE**

To the Clerk of Mitchell County, State of Kansas

We, the undersigned, officers of

**Post Rock District #1**

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 Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

		Page No.	2024 Adopted Budget		
			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		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	2-625	5	1,105,000	541,493	<del>FALSE</del>
Debt Service	10-113				1.419
<b>Totals</b>		xxxxxxx	1,105,000	541,493	
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Mitchell County	
RNR Hearing Notice				Jewell County	
Neighborhood Revitalization				Lincoln County	
				Osborne County	
				Smith County	
				Nov 1, 2023 Total Assessed Valuation	381,670,916.7

Revenue Neutral Rate 1.421

Assisted by:  
Aliesa Good  
Nora Rhoades  
 Address:  
105 Experiment Farm Rd  
Colby, KS 67701-0786  
 Email:  
nrhoades@ksu.edu

Date Attested: 8-10, 2023  
Walter A. Newton  
 County Clerk

Jim C. Dooley  
Debra Cede  
Haylene J. Swell  
Debbie Beam  
 Governing Body

CPA Summary

Post Rock District #1  
 Mitchell County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024			
		MVT	RVT	16/20M Veh	Watercraft
General	560,666	30,943	758	4,615	513
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>Total</b>	<b>560,666</b>	<b>30,943</b>	<b>758</b>	<b>4,615</b>	<b>513</b>

County Treas Motor Vehicle Estimate 30,943

County Treas Recreational Vehicle Estimate 758

County Treas 16/20M Vehicle Estimate 4,615

County Treas Commercial Vehicle Tax Estimate 2,558

County Treas Watercraft Tax Estimate 513

MVT Factor 0.05519

RVT Factor 0.00135

16/20M Factor 0.00823

Comm Veh Factor 0.00456

Watercraft Factor 0.00092

Post Rock District #1  
Mitchell County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	560,666	30,943	758	4,615	2,558	513
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>560,666</b>	<b>30,943</b>	<b>758</b>	<b>4,615</b>	<b>2,558</b>	<b>513</b>

County Treas Motor Vehicle Estimate 30,943

County Treas Recreational Vehicle Estimate 758

County Treas 16/20M Vehicle Estimate 4,615

County Treas Commercial Vehicle Tax Estimate 2,558

County Treas Watercraft Tax Estimate 513

MVT Factor 0.05519

RVT Factor 0.00135

16/20M Factor 0.00823

Comm Veh Factor 0.00456

Watercraft Factor 0.00092









FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.6%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.6%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0		0	0
Unencumbered Cash Balance Jan 1			
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0		0	0
Unencumbered Cash Balance Jan 1			
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary



**Post Rock  
Extension District**

*postrock.k-state.edu*

**Beloit Office**

115 S. Hersey  
Beloit, KS 67420-3230  
785-738-3597

**Lincoln Office**

216 E. Lincoln  
P.O. Box 8  
Lincoln, KS 67455-2056  
785-524-4432

**Mankato Office**

307 N. Commercial  
Mankato, KS 66956-2511  
785-378-3174

**Osborne Office**

113 N. 1st Street  
Osborne, KS 67473-2001  
785-346-2521

**Smith Center Office**

Courthouse, 218 S. Grant  
P.O. Box 287  
Smith Center, KS 66967-0287  
785-282-6823  
fax: 785-282-5121


July 18, 2023

**Notice of Revenue Neutral Rate Intent**

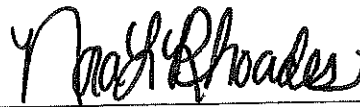
**THE GOVERNING BODY OF POST ROCK EXTENSION DISTRICT #1,  
HEREBY NOTIFIES THE MITCHELL (home county), JEWELL,  
LINCOLN, OSBORNE, AND SMITH COUNTY CLERKS OF INTENT TO  
EXCEED THE REVENUE NEUTRAL RATE;**

\_\_\_\_\_ Yes, we intend to exceed the Revenue Neutral Rate.

X  No, we do not plan to exceed the Revenue Neutral Rate  
and will submit our budget to the Mitchell (home county) County  
Clerk on or before August 25, 2023.



Post Rock Extension District #1 Board Chair



Post Rock Extension District #1 Local Unit Director

**Kansas State University  
Agricultural Experiment  
Station and Cooperative  
Extension Service**

Kansas State University, County Extension  
Councils, Extension Districts, and U.S.  
Department of Agriculture Cooperating.

K-State Research and Extension is an equal  
opportunity provider and employer.



# Mitchell

(First published in the Beloit Call on Wednesday, July 19, 2023)

**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District

The governing body of  
**Post Rock District #1**  
Mitchell County  
will meet on August 8, 2023 at 1:30 p.m. at First Bank of Beloit meeting room Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

**SUPPORTING COUNTIES**

Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith 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.

FUND	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	875,428	1.464	950,500	1.491	1,105,000	541,493	1.420
Debt Service							
<b>Totals</b>	<b>875,428</b>	<b>1.464</b>	<b>950,500</b>	<b>1.491</b>	<b>1,105,000</b>	<b>541,493</b>	<b>1.420</b>
						<i>Revenue Neutral Rate**</i>	<i>1.421</i>
Less: Transfers	0		0		0		
Net Expenditures	875,428		950,500		1,105,000		
Total Tax Levied	536,330		560,666		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation:	366,376,938		376,072,921		381,221,623		

Outstanding Indebtedness,	2021	2022	2023
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pay. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.  
\*\*Revenue Neutral Rate as defined by KSA 79-2988

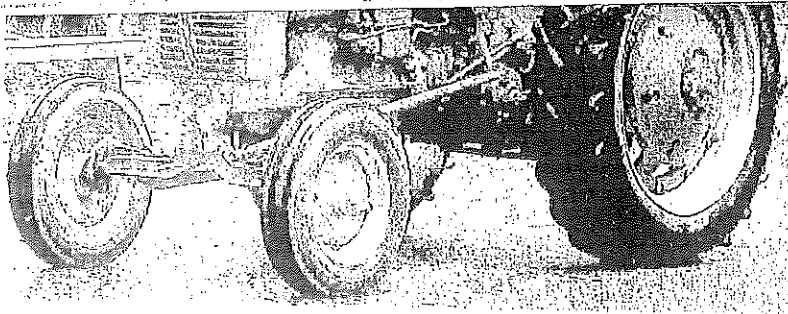
Kristy Rosebrook

**Jewell**

Thursday, July 20, 2023

SPECIAL PANDEMIC EDITION OF THE SUPERIOR EXPRESS AND THE JEWELL COUNTY RECORD

**Bee  
2023**



Case BC Driven by Bradley and Virginia Ryder.

**NOTICE OF BUDGET HEARING**

The governing body of  
Post Rock District #1  
Mitchell County

will meet on August 8, 2023 at 1:30 p.m. at First Bank of Beloit meeting room Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

**SUPPORTING COUNTIES**

Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith 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.

FUND	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	875,428	1.464	950,500	1.491	1,105,000	541,493	1.420
Debt Service							
<b>Totals</b>	<b>875,428</b>	<b>1.464</b>	<b>950,500</b>	<b>1.491</b>	<b>1,105,000</b>	<b>541,493</b>	<b>1.420</b>
Less: Transfers	0		0				
Net Expenditures	875,428		950,500		1,105,000		
Total Tax Levied	536,330		560,666		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation:	366,376,938		376,072,921		381,221,625		1.421

Outstanding indebtedness, Jan 1,	2021	2022	2023
	G.O. Bonds	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.  
\*\*Revenue Neutral Rate as defined by KSA 79-2988


Kristy Rosebrook

**Galvanizing Supervisor**  
and Supervise Personnel  
Galvanizing Activities  
Maintain Production Output  
Supervision and training of production  
personnel is required.

**Full-time Maintenance Employee**  
The Jewell County Hospital, Mankato, Kansas, is seeking a full-time maintenance person for our 25-bed critical access facility.  
The successful candidate will have a minimum of a high school diploma and experience in various trades from a maintenance standpoint. An extensive orientation will be provided.  
The position has on-call responsibilities every other week.  
The position offers a competitive hourly rate and benefit program including health coverage through the State Employee Health Plan, retirement plan through the KPERs program, paid time off, holidays and life insurance.

**an Services**

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**Now Hiring**

Part-time Ad Sales Rep for the Lincoln Sentinel-Republican  
\*Create you own hours\*  
Call Dale Worley @ 785-280-1796

**News & Ad Deadlines**

Submit entries by Friday by Noon to ensure publication.  
Content can be emailed to lincolnknews@gmail.com

The Official Newspaper for Lincoln County Kansas

Lincoln

**INCOLN SENTINEL-REPUBLICAN**

www.lincolnsentinel.com

Wednesday, July 26, 2023 \$1.25

AT 12:00 PM

574-4261

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**NEWS**

**LINCOLN SENTINEL-R**

**NOTICE OF BUDGET HEARING**  
(First Published in Lincoln Sentinel-Republican on Wednesday, July 26, 2023)

The governing body of  
Post Rock District #1  
Mitchell County

will meet on August 3, 2023 at 1:30 p.m. at First Bank of Beloit meeting room Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

**SUPPORTING COUNTIES**  
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith 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.

FUND	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	875,428	1.464	950,500	1.491	1,105,000	541,493	1.420
Debt Service							
Totals	875,428	1.464	950,500	1.491	1,105,000	541,493	1.420
					<i>Revenue Neutral Rate**</i>		
Less: Transfers	0		0		0		
Net Expenditures	875,428		950,500		1,105,000		
Total Tax Levied	536,330		560,666		XXXXXXXXXXXXXXXXXX		
Assessed Valuation:	366,376,938		376,072,921		381,221,625		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
	G.O. Bonds	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.  
\*\*Revenue Neutral Rate as defined by KSA 19-2928

Kristy Rosebrook

**Notice**

ansy  
Detailed

Pro

**FUND**  
General  
Employee B  
Non-Budget  
Totals

Less: Transf  
Net Expendi  
Total Tax Lev  
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Outstanding  
Jan 1,  
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Revenue Bon  
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Total

\*Tax rates an  
\*\*Revenue Ne



LOCALS

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Detailed budg

Special Machinery	12,986	4,267	13,880	5,688	18,630	14,303	5,688
Totals							6,233
Less: Transfers	0						
Net Expenditure	12,986		13,880		18,630		
Total Tax Levied	12,986		15,670		18,630		
Assessed Valuation:	2,858,017		2,754,781		2,514,580		
Township							
Outstanding Indebtedness,							
Jan 1	0						
G.O. Bonds	0						
Other	0						
Lease Purchase Principal	0						
Total	0						

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988

John Palmer  
 Valley Township

*(Published Thursday, July 27, 2023 in the Osborne County Farmer)*

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

The governing body of  
 Central Kansas Library System  
 Barton County

will meet on September 13, 2023 at 10:00 AM via Zoom: <https://kslib.zoom.us/j/99467557181> for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at the Great Bend Public Library, 1409 Williams, Great Bend, KS and will be available at this hearing.

**SUPPORTING COUNTIES**  
 Barton County (home county) Cloud County, Ellis County, Ellsworth County, Jewell County, Lincoln County, Mitchell County, Osborne County, Ottawa County, Phillips County, Republic County, Rootes County, Russell County, Saline County, Smith 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax Estimated Tax Rate*
General	2,011,618	1.280	2,287,800	1.323	2,466,304	1,766,779
Employee Benefits	309,218	0.234	332,000	0.223	371,000	325,464
Non-Budgeted Funds	299,583					
Totals	2,620,417	1.514	2,619,800	1.546	2,837,304	2,092,243
Less: Transfers	0		0		0	
Net Expenditures	2,620,417		2,619,800		2,837,304	
Total Tax Levied	1,943,197		2,088,193		2,387,421	
Assessed Valuation	1,281,064,467		1,353,660,954		1,387,421,238	

Outstanding Indebtedness,  
 Jan 1  
 G.O. Bonds  
 Revenue Bonds  
 Other  
 Lease Pur. Princ.  
 Total

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988

Gail Sany  
 Director

Page No. 8

Special Machinery	15,452	5,519	14,428	5,519	31,853	18,090	5,519
Totals							5,096
Less: Transfers	0						
Net Expenditure	15,452		14,428		31,853		
Total Tax Levied	16,152		16,700		31,853		
Assessed Valuation:	2,927,418		3,025,820		3,277,646		
Township							
Outstanding Indebtedness,							
Jan 1	0						
G.O. Bonds	0						
Other	0						
Lease Purchase Principal	0						
Total	0						

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988

Gemlyn Coatin  
 Tilden Township

*(Published Thursday, July 27, 2023 in the Osborne County Farmer)*

**NOTICE OF BUDGET HEARING**

The governing body of  
 Post Rock District #1  
 Mitchell County

will meet on August 8, 2023 at 1:30 p.m. at First Bank of Beloit meeting room Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Post Rock District - Mainframe Office and will be available at this hearing.

**SUPPORTING COUNTIES**  
 Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith 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.

FUND	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax Estimated Tax Rate*
General	875,428	1.464	950,500	1.491	1,103,000	541,439
Debt Service						1,420
Totals	875,428	1.464	950,500	1.491	1,103,000	541,439
Less: Transfers	0		0		0	
Net Expenditures	875,428		950,500		1,103,000	
Total Tax Levied	536,330		566,666		638,221	
Assessed Valuation:	365,376,933		376,072,921		381,221,625	

Outstanding Indebtedness,  
 Jan 1  
 G.O. Bonds  
 Revenue Bonds  
 Other  
 Lease Pur. Princ.  
 Total

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988

Kathy Rasebrook

Osborne

Smith

NOTICE OF BUDGET HEARING

The governing body of  
**Post Rock District #1**  
 Mitchell County  
 will meet on August 8, 2023 at 1:30 p.m. at First Bank of Beloit meeting room Beloit, KS for the purpose of hearing and  
 answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.  
 Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

**SUPPORTING COUNTIES**  
 Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith 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.

FUND	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	875,428	1.464	950,500	1.491	1,105,000	541,493	1.420
Debt Service							
<b>Totals</b>	<b>875,428</b>	<b>1.464</b>	<b>950,500</b>	<b>1.491</b>	<b>1,105,000</b>	<b>541,493</b>	<b>1.420</b>
						<i>Revenue Neutral Rate**</i>	<i>1.421</i>
Less: Transfers	0		0		0		
Net Expenditures	875,428		950,500		1,105,000		
Total Tax Levied	536,330		560,666		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation:	366,376,938		376,072,921		381,221,625		

Outstanding Indebtedness,	2021	2022	2023
	Jan 1,	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988

(First published in the Smith Co. Pioneer  
 Thursday, July 27, 2023.)

Kristy Rosebrook

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
			0
			0
			0
			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 381,221,625

Valuation Factor: 381,221.625

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: \_\_\_\_\_

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

**Input Sheet for Special District1 Budget Workbook**

Enter special district name (may be longer than green cell):   
 Enter county name (home county) followed by "County":   
 Enter names of other supporting counties:  
 1st   
 2nd   
 3rd   
 4th   
 Enter year being budgeted (YYYY):

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

**Note: All amounts are to be entered as whole numbers only.**

The input for the following comes directly from the 2023 Budget, Certificate Page:  
 \*If amended, then use the amended figures.\*

Fund Names:	Statute	2023 *Expenditures*	Amount of 2022 Ad Valorem Tax
General	2-625	1,151,000	560,666
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2023 Budgeted Year			560,666

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

Amounts used in lieu of 2022 Ad Valorem Tax	%
	0.00%
<input type="text" value="0"/>	
<input type="text" value="0"/>	

Other (non-tax levy) fund names:

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
Total Expenditures for 2023 Budgeted Year	
	1,151,000

Non-budgeted funds:

1	<input type="text"/>
2	<input type="text"/>
3	<input type="text"/>
4	<input type="text"/>
5	<input type="text"/>

The input for the following comes directly from the 2023 Budget, Budget Summary Page

	2021 Tax Rate (2022 Column)
General	1.464
Debt Service	
<input type="text" value="0"/>	
<input type="text" value="0"/>	
Total	1.464

Total Tax Levied (2022 budget column):	536,330
Assessed Valuation (2022 budget column):	366,376,938

Outstanding Indebtedness, January 1:	2021	2022
G.O. Bonds	<input type="text"/>	<input type="text"/>
Revenue Bonds	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>
Lease Purchase Principal	<input type="text"/>	<input type="text"/>

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2024 Budget Information:					
	Assessed Valuation for 2023 (Required)	New Improvements, Remodeling and Renovations for 2023 (Optional)	Personal Property 2023 (Optional)	Property that has changed in use for 2023 (Optional)	Personal Property 2022 (Optional)
Mitchell County	99,136,438	528,400	3,170,888	582,681	2,632,595
Jewell County	77,976,682	296,681	2,946,896	385,409	2,080,176
Lincoln County	65,065,041	250,670	1,965,297	164,702	1,547,565
Osborne County	65,417,821	563,073	3,747,618	203,918	3,808,687
Smith County	73,625,643	255,024	2,676,199	135,962	1,882,190
Totals	381,221,625	1,893,848	14,506,898	1,472,672	11,951,213

Note: It is not important to complete the "New Improvements, Remodeling and Renovations", "Personal Property", or "Property that has changed in use" fields. These fields were created for the Tax Lid (repealed in 2021). If the city wishes to track this information, you may do so here. The inputs do not populate to any other field in the workbook.

Gross earnings (intangible) tax estimate for 2024	0
Neighborhood Revitalization	0

Revenue Neutral Rate	1.421
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Actual Tax Rates for the 2023 Budget:	
Fund	Rate
General	1.491
Debt Service	
0	
0	
<b>Total</b>	<b>1.491</b>

Final Assessed Valuation from the November 1, 2022 Abstract:

Mitchell County	93,912,148
Jewell County	77,386,794
Lincoln County	65,352,503
Osborne County	65,960,720
Smith County	73,460,756
<b>Total Assessed Valuation</b>	<b>376,072,921</b>

From the County Treasurer's Budget Information - Budget Year Estimates:

Vehicle Tax Estimates	Motor Vehicle	Recreational Vehicle	16/20 M Vehicle	Commercial Vehicle	Watercraft
Mitchell County	11,115	203	1,365	1,237	201
Jewell County	5,333	164	767	364	53
Lincoln County	4,245	104	727	237	129
Osborne County	4,599	108	706	217	53
Smith County	5,651	180	1,050	503	77
<b>Total Vehicle Tax Estimates</b>	<b>30,943</b>	<b>758</b>	<b>4,615</b>	<b>2,558</b>	<b>513</b>

LAVTR	0
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Computation of Delinquency

Delinquency Rate for 2021 Uncollected Taxes and 2022 Ad Valorem Levied:	Amount Uncollected	Amount Levied	
Mitchell County	1,350	134,664	
Jewell County			
Lincoln County	148	94,182	
Osborne County			
Smith County			
<b>Total</b>	<b>1,498</b>	<b>228,846</b>	
Average Delinquency Rate			0.7%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**			1.6%

\*\*Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2022 Budget Certificate Page	
Funds	2022 Expenditure Amount Budget Authority
General	1,193,000
Debt Service	
0	
0	
0	
0	

Note: If the 2022 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

## Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

**WARNING:** Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

## Input Examples

Official Title: [REDACTED]  
Date: [REDACTED]  
Time: [REDACTED]  
Location: [REDACTED]  
Available at: [REDACTED]

### Budget Hearing Notice Only

Official Name: [REDACTED]

Official Title: [REDACTED]

Date: [REDACTED]

*Reminder: The notice of hearing must be published at least 10 days prior to hearing date.*

Time: [REDACTED]

Location: [REDACTED]

Budget Available at: [REDACTED]

*Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.*

*You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.*

### Combined Revenue Neutral Rate & Budget Hearing Notice

Official Name: [REDACTED]

Official Title: [REDACTED]

Date: [REDACTED]

*Reminder: The notice of hearing must be published at least 10 days prior to hearing date.*

Time: [REDACTED]

Location: [REDACTED]

Budget Available at: [REDACTED]

*Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".*

*You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Additionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).*

### Hearing to Exceed the Revenue Neutral Rate Notice Only

Date: [REDACTED]

*Reminder: The notice of hearing must be published at least 10 days prior to hearing date.*

Time: [REDACTED]

Location: [REDACTED]

*If the taxing subdivision wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the budget hearing notice.*

## CPA Summary of Assumptions