

**CERTIFICATE**

To the Clerk of Rice County, State of Kansas  
We, the undersigned, officers of  
**City of Little River**

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.

			2024 Adopted Budget		
			Budget Authority	Amount of	Final Tax Rate
			for Expenditures	2023 Ad	(County Clerk's
				Valorem Tax	Use Only)
<b>Table of Contents:</b>			Page		
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Allocation of MVT, RVT, and 16/20M Vehicle Tax			2		
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Statement of Indebtedness			4		
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Computation to Determine State Library Grant			6		
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	559,240	99,028	37.155
Bond and Interest	10-113	8	2,929	2,360	.885
Library	12-1220	8	12,500	11,690	4.386
Employee Benefits	12-16,102	9	28,500	27,017	10.137
Special Highway		10	16,847		
Gas Utility		10	403,702		
Water Utility		11	233,586		
Sewer Utility		11	115,948		
Solid Waste		12	37,432		
Special Parks and Recreation		12	1,062		
Non-Budgeted Funds-A		13			
<b>Totals</b>		xxxxxx	1,411,746	140,095	52.563
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			2,665,275
RNR Hearing Notice		14			Nov 1, 2023 Total
Neighborhood Revitalization		15			Assessed
					Valuation

Revenue Neutral Rate **59.069**

Assisted by:  
**AdamsBrown, LLC**

Address:  
PO Drawer J  
Great Bend, KS 67530  
Email:  
dhollingshead@adamsbrowncpa.com

Attest: August 21, 2023

*Aurelia Garcia*  
County Clerk

*[Signatures]*  
Governing Body

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.







**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 On Jan 1, 2023	Payments Due 2023	Payments Due 2024
None Noted							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*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 Little River  
Rice County

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

First test:

	Current Year	Proposed Year
	<u>2023</u>	<u>2024</u>
Ad Valorem Tax	\$11,268	\$11,690
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$1,961	\$1,683
Recreational Vehicle Tax	\$36	\$39
16/20M Vehicle Tax	\$5	\$4
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$13,270</b>	<b>\$13,416</b>
Difference in Total Taxes:	\$146	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,403,336	\$2,371,893
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.688	4.929
Difference in Levy Rate:	0.241	
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.

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

Adopted Budget <b>General</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	433,102	344,121	256,346
Receipts:			
Ad Valorem Tax	89,502	101,514	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,627	0	0
Motor Vehicle Tax	17,211	18,987	15,163
Recreational Vehicle Tax	4,698	352	352
16/20M Vehicle Tax	31	53	34
Commercial Vehicle Tax	0	646	150
Watercraft Tax	0	119	256
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Fines	1,659	2,000	2,000
Compensating Use Tax	31,518	34,000	34,000
Local Sales Tax	75,882	72,000	72,000
Franchise Tax	14,368	13,000	13,000
Liquor Tax	0	485	499
Licenses	482	500	500
Utility Penalties Collected	3,820	4,500	4,500
Dividends	4,072	4,500	4,500
Sale of Assets	0	1,334	0
USD 444 SRO Payment	9,000	4,500	4,500
Reimbursed Expense - Econ. Development	0	22,500	45,000
Federal Aid - COVID 19	39,831	0	0
Federal Aid	700	0	0
Interest on Idle Funds	535	1,500	1,500
Insurance Reimbursement	2,544	0	0
Neighborhood Revitalization Rebate	-7,977	-6,640	-7,894
Miscellaneous	25,641	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>316,144</b>	<b>290,850</b>	<b>205,060</b>
<b>Resources Available:</b>	<b>749,246</b>	<b>634,971</b>	<b>461,406</b>

City of Little River

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Resources Available:</b>	749,246	634,971	461,406
Expenditures:			
General Government	181,413	200,000	265,000
Public Safety	9,417	16,000	50,000
Street Lights	10,171	11,000	15,000
Streets and Sidewalks	10,054	70,900	100,000
Parks and Recreation	883	1,000	4,500
Library	111	225	225
Economic Development	0	45,000	90,000
Sub-Total detail page	212,049	344,125	524,725
Historical Library	0	1,500	1,500
Demolition	0	10,000	10,000
Transfer to Sewer Reserve Fund	10,000	0	0
Transfer to Special Highway Improvement	10,000	10,000	10,000
Transfer to Equipment Reserve Fund	10,000	10,000	10,000
ARPA Expenses	156,050	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	7,026	3,000	3,015
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>405,125</b>	<b>378,625</b>	<b>559,240</b>
Unencumbered Cash Balance Dec 31	344,121	256,346	xxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	478,725	584,725	559,240
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	559,240
		Tax Required	97,834
	Delinquent Comp Rate: 1.2%		1,194
	Amount of 2023 Ad Valorem Tax		99,028

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>General Government</b>			
Salaries	98,973	110,000	115,000
Contractual	57,390	60,000	95,000
Commodities	25,050	30,000	30,000
Capital Outlay	0	0	25,000
<b>Total</b>	<b>181,413</b>	<b>200,000</b>	<b>265,000</b>
<b>Public Safety</b>			
Fire Department	2,298	5,000	10,000
Police Department	6,810	10,000	10,000
Capital Outlay	309	1,000	30,000
<b>Total</b>	<b>9,417</b>	<b>16,000</b>	<b>50,000</b>
<b>Street Lights</b>			
Commodities	10,171	11,000	15,000
<b>Total</b>	<b>10,171</b>	<b>11,000</b>	<b>15,000</b>
<b>Streets and Sidewalks</b>			
Commodities	10,054	70,900	100,000
<b>Total</b>	<b>10,054</b>	<b>70,900</b>	<b>100,000</b>
<b>Parks and Recreation</b>			
Commodities	883	1,000	4,500
<b>Total</b>	<b>883</b>	<b>1,000</b>	<b>4,500</b>
<b>Library</b>			
Commodities	111	225	225
<b>Total</b>	<b>111</b>	<b>225</b>	<b>225</b>
<b>Economic Development</b>			
Salaries	0	45,000	90,000
<b>Total</b>	<b>0</b>	<b>45,000</b>	<b>90,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>212,049</b>	<b>344,125</b>	<b>524,725</b>

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

City of Little River

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Bond and Interest</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,479	1,023	435
<b>Receipts:</b>			
Ad Valorem Tax	1,589	2,101	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	57	0	0
Motor Vehicle Tax	383	337	314
Recreational Vehicle Tax	85	6	7
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	0	11	3
Watercraft Tax	0	2	5
Interest on Idle Funds	0	20	20
Neighborhood Revitalization Rebate	-142	-137	-188
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>1,973</b>	<b>2,341</b>	<b>162</b>
<b>Resources Available:</b>	<b>3,452</b>	<b>3,364</b>	<b>597</b>
<b>Expenditures:</b>			
Principal Payment	1,153	1,199	1,247
Interest Payment	1,276	1,230	1,182
Cash Basis Reserve (2024 column)	0	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>2,429</b>	<b>2,929</b>	<b>2,929</b>
Unencumbered Cash Balance Dec 31	1,023	435	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,929	2,929	2,929
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,929
		Tax Required	2,332
	Delinquent Comp Rate: 1.2%		28
	Amount of 2023 Ad Valorem Tax		2,360

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	484	0	112
<b>Receipts:</b>			
Ad Valorem Tax	9,245	11,268	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	283	0	0
Motor Vehicle Tax	1,858	1,961	1,683
Recreational Vehicle Tax	487	36	39
16/20M Vehicle Tax	3	5	4
Commercial Vehicle Tax	0	67	17
Watercraft Tax	0	12	28
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-824	-737	-932
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>11,052</b>	<b>12,612</b>	<b>839</b>
<b>Resources Available:</b>	<b>11,536</b>	<b>12,612</b>	<b>951</b>
<b>Expenditures:</b>			
Appropriation	11,536	12,500	12,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>11,536</b>	<b>12,500</b>	<b>12,500</b>
Unencumbered Cash Balance Dec 31	0	112	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	12,000	12,500	12,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,500
		Tax Required	11,549
	Delinquent Comp Rate: 1.2%		141
	Amount of 2023 Ad Valorem Tax		11,690

**CPA Summary**  
No assurance is provided. Substantially all disclosures omitted.

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefits</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	12,153	1,098	0
Receipts:			
Ad Valorem Tax	13,505	25,216	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	477	0	0
Motor Vehicle Tax	3,384	2,865	3,766
Recreational Vehicle Tax	726	53	87
16/20M Vehicle Tax	6	8	9
Commercial Vehicle Tax	0	97	37
Watercraft Tax	0	18	64
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-1,204	-1,649	-2,154
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>16,894</b>	<b>26,608</b>	<b>1,809</b>
<b>Resources Available:</b>	<b>29,047</b>	<b>27,706</b>	<b>1,809</b>
Expenditures:			
FICA and Medicare	6,281	6,500	6,500
KPERS	5,792	5,706	6,000
Insurance	15,876	15,500	16,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>27,949</b>	<b>27,706</b>	<b>28,500</b>
Unencumbered Cash Balance Dec 31	1,098	0	xxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	28,000	28,000	28,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,500
		Tax Required	26,691
	Delinquent Comp Rate: 1.2%		326
	Amount of 2023 Ad Valorem Tax		27,017

**CPA Summary**  
No assurance is provided. Substantially all disclosures omitted.

City of Little River

2024

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,327	3,007	2,727
Receipts:			
State of Kansas Gas Tax	13,336	14,230	14,120
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>13,336</b>	<b>14,230</b>	<b>14,120</b>
<b>Resources Available:</b>	<b>16,663</b>	<b>17,237</b>	<b>16,847</b>
Expenditures:			
Contractual	13,656	14,510	16,847
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>13,656</b>	<b>14,510</b>	<b>16,847</b>
Unencumbered Cash Balance Dec 31	3,007	2,727	0
2022/2023/2024 Budget Authority Amount	24,986	14,510	16,847

Adopted Budget

<b>Gas Utility</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	114,934	105,010	65,202
Receipts:			
Charges to Customers	278,518	325,000	330,000
Connection Fees	1,440	1,500	1,500
Sales Tax	5,332	5,500	5,500
Interest on Idle Funds	0	0	0
Miscellaneous	8,009	1,500	1,500
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>293,299</b>	<b>333,500</b>	<b>338,500</b>
<b>Resources Available:</b>	<b>408,233</b>	<b>438,510</b>	<b>403,702</b>
Expenditures:			
Personal Services	44,408	49,000	51,000
Contractual	30,110	50,000	50,000
Commodities	157,732	195,083	200,000
Capital Outlay	0	0	23,000
Sales Tax	5,697	5,000	5,000
Loan Principal	40,226	40,225	40,225
Transfer to Equipment Reserve	15,000	15,000	15,000
Transfer to Special Highway Reserve	10,000	15,000	15,000
Cash Forward (2024 column)		0	0
Miscellaneous	50	4,000	4,477
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>303,223</b>	<b>373,308</b>	<b>403,702</b>
Unencumbered Cash Balance Dec 31	105,010	65,202	0
2022/2023/2024 Budget Authority Amount	391,295	373,308	403,702

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2024

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

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	97,616	115,042	91,626
Receipts:			
Charges to Customers	154,282	138,000	138,000
Connect Fees	1,550	1,500	1,500
Water Protection Fee	815	760	760
Sales Tax	686	700	700
Interest on Idle Funds	0	0	0
Miscellaneous	1,053	1,000	1,000
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>158,386</b>	<b>141,960</b>	<b>141,960</b>
<b>Resources Available:</b>	<b>256,002</b>	<b>257,002</b>	<b>233,586</b>
Expenditures:			
Personal Services	48,716	57,000	60,000
Contractual	33,435	30,000	30,000
Commodities	9,200	17,500	17,500
Capital Outlay	0	10,000	74,342
Principal Payment	25,127	26,059	27,023
Interest Payment	9,089	8,247	7,374
Service Fees	958	870	1,647
Sales Tax	685	700	700
Transfer to Special Highway Improvement	10,000	10,000	10,000
Transfer to Equipment Reserve Fund	0	5,000	5,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	3,750	0	0
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>140,960</b>	<b>165,376</b>	<b>233,586</b>
Unencumbered Cash Balance Dec 31	115,042	91,626	0
2022/2023/2024 Budget Authority Amount	222,930	217,161	233,586

Adopted Budget

<b>Sewer Utility</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	67,966	51,207	29,948
Receipts:			
Charges for Services	82,565	85,000	85,000
Reimbursed Expense	14,000	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	1,000	1,000
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>96,565</b>	<b>86,000</b>	<b>86,000</b>
<b>Resources Available:</b>	<b>164,531</b>	<b>137,207</b>	<b>115,948</b>
Expenditures:			
Personal Services	38,420	46,000	48,000
Contractual	46,476	40,000	40,000
Commodities	6,157	4,000	4,000
Capital Outlay	0	0	6,594
Principal Payment	10,916	11,218	11,529
Interest Payment	1,221	946	664
Service Fees	122	95	161
Transfer to Sewer Reserve Fund	10,000	5,000	5,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	12	0	0
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>113,324</b>	<b>107,259</b>	<b>115,948</b>
Unencumbered Cash Balance Dec 31	51,207	29,948	0
2022/2023/2024 Budget Authority Amount	143,703	135,707	115,948

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2024

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

Adopted Budget

<b>Solid Waste</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,178	2,782	2,632
Receipts:			
Charges for Services	34,968	34,800	34,800
Interest on Idle Funds	0	0	0
Miscellaneous	641	0	0
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>35,609</b>	<b>34,800</b>	<b>34,800</b>
<b>Resources Available:</b>	<b>42,787</b>	<b>37,582</b>	<b>37,432</b>
Expenditures:			
Contractual Services	34,857	34,800	34,800
Commodities	148	150	150
Capital Outlay	0	0	2,482
Transfer to Special Highway Reserve	5,000	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>40,005</b>	<b>34,950</b>	<b>37,432</b>
Unencumbered Cash Balance Dec 31	2,782	2,632	0
2022/2023/2024 Budget Authority Amount:	40,237	40,278	37,432

Adopted Budget

<b>Special Parks and Recreation</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	856	770	563
Receipts:			
Liquor	0	485	499
Sidewalk Grant	0	0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>0</b>	<b>485</b>	<b>499</b>
<b>Resources Available:</b>	<b>856</b>	<b>1,255</b>	<b>1,062</b>
Expenditures:			
Commodities	86	692	1,062
Cash Forward (2024 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>86</b>	<b>692</b>	<b>1,062</b>
Unencumbered Cash Balance Dec 31	770	563	0
2022/2023/2024 Budget Authority Amount:	2,542	856	1,062

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2024

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

Non-Budgeted Funds-A

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Equipment Reserve	Sewer Reserve	Special Highway Improv	0	0
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered
Cash Balance	Cash Balance	Cash Balance	Cash Balance Jan 1	Cash Balance Jan 1
76,295	25,000	85,000		
Receipts:				Total
Transfers In	Transfers In	Transfers In		186,295
25,000	20,000	35,000		

Total Receipts	25,000	Total Receipts	20,000	Total Receipts	35,000	Total Receipts	0	Total Receipts	0	80,000
Resources Ava	101,295	Resources Ava	45,000	Resources Ava	120,000	Resources Ava	0	Resources Ava	0	266,295
Expenditures:										
Capital Outlay	64,077	Contractual		79,371						

Total Expenditu	64,077	Total Expenditu	0	Total Expenditu	79,371	Total Expenditu	0	Total Expenditu	0	143,448
Cash Balance	37,218	Cash Balance	45,000	Cash Balance	40,629	Cash Balance	0	Cash Balance	0	122,847
										122,847
										**

\*\*Note: These two block figures should agree.

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Little River**  
will meet on August 14, 2023 at 7:00 PM at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget 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	405,125	45.675	378,625	42.239	559,240	99,028	41.751
Bond and Interest	2,429	0.811	2,929	0.874	2,929	2,360	0.995
Library	11,536	4.718	12,500	4.688	12,500	11,690	4.929
Employee Benefits	27,949	6.892	27,706	10.492	28,500	27,017	11.390
Special Highway	13,656		14,510		16,847		
Gas Utility	303,223		373,308		403,702		
Water Utility	140,960		165,376		233,586		
Sewer Utility	113,324		107,259		115,948		
Solid Waste	40,005		34,950		37,432		
Special Parks and Recreation	86		692		1,062		
Non-Budgeted Funds-A	143,448						
<b>Totals</b>	<b>1,201,741</b>	<b>58.096</b>	<b>1,117,855</b>	<b>58.293</b>	<b>1,411,746</b>	<b>140,095</b>	<b>59.065</b>
						<i>Revenue Neutral Rate**</i>	<i>59.069</i>
Less: Transfers	80,000		70,000		70,000		
Net Expenditure	1,121,741		1,047,855		1,341,746		
Total Tax Levied	121,778		140,099		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,096,150		2,403,336		2,371,893		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	33,009		31,901		30,748		
Revenue Bonds	0		0		0		
Other	366,393		689,307		613,908		
Lease Purchase Principal	0		0		0		
Total	399,402		721,208		644,656		

\*Tax rates are expressed in mills

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

**Toni M Eller**

Official Title: City Clerk

**2024 Neighborhood Revitalization Rebate**

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	89,940	37.919	7,894
Bond and Interest	2,144	0.904	188
Library	10,617	4.476	932
Employee Benefits	24,537	10.345	2,154
			0
			0
			0
			0
			0
			0
			0
			0
			0
<b>TOTAL</b>	<b>127,238</b>	<b>53.644</b>	<b>11,168</b>

2023 July 1 Valuation: 2,371,893

Valuation Factor: 2,371.893

Neighborhood Revitalization Subj to Rebate: 208,173

Neighborhood Revitalization factor: 208.173

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

Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF CITY OF LITTLE RIVER, KANSAS, HEREBY  
NOTIFIES THE RICE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE  
NEUTRAL RATE;**

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is \_\_\_\_\_ . The date of our hearing is \_\_\_\_\_ at \_\_\_\_\_ AM/PM and will be held at \_\_\_\_\_ address in \_\_\_\_\_, Kansas.

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

WITNESS my hand and official seal on \_\_\_\_\_, 20\_\_\_\_.

(Seal)

\_\_\_\_\_  
Clerk or Officer of Governing Body

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Little River**

will meet on August 14, 2023 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
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Library	11,536	4.718	12,500	4.688	12,500	11,690	4.929
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Solid Waste	40,005		34,950		37,432		
Special Parks and Recreation	86		692		1,062		
Non-Budgeted Funds-A	143,448						
<b>Totals</b>	<b>1,201,741</b>	<b>58.096</b>	<b>1,117,855</b>	<b>58.293</b>	<b>1,411,746</b>	<b>140,095</b>	<b>59.065</b>
<i>Revenue Neutral Rate**</i>							<b>59.069</b>
Less: Transfers	80,000		70,000		70,000		
Net Expenditure	1,121,741		1,047,855		1,341,746		
Total Tax Levied	121,778		140,099		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,096,150		2,403,336		2,371,893		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	33,009		31,901		30,748		
Revenue Bonds	0		0		0		
Other	366,393		689,307		613,908		
Lease Purchase Principal	0		0		0		
Total	399,402		721,208		644,656		

\*Tax rates are expressed in mills

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

**Toni M Eller**

Official Title: City Clerk

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	405,125	45.675	378,625	42.239	559,240	99,028	41.751
Land and Interest	2,429	0.811	2,929	0.874	2,929	2,360	0.995
Library	11,536	4.718	12,500	4.688	12,500	11,690	4.929
Employee Benefits	27,949	6.892	27,706	10.492	28,500	27,017	11.390
Special Highway	13,656		14,510		16,847		
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Water Utility	140,960		166,376		233,586		
Power Utility	113,324		107,259		115,948		
Solid Waste	40,005		34,950		37,432		
Special Parks and Recreation	86		692		1,062		
Un-Budgeted Funds-A	143,448						
Totals	1,201,741	58.096	1,117,855	58.293	1,411,746	140,095	59.065
Revenue Neutral Rate**							59.069

	2021	2022	2023
Transfers	80,000	70,000	70,000
Total Expenditure	1,121,741	1,047,855	1,341,746
Total Tax Levied	121,778	140,099	140,099
Assessed Valuation	2,096,150	2,403,336	2,371,893
Outstanding Indebtedness, January 1,	2021	2022	2023
O. Bonds	33,009	31,901	30,748
Revenue Bonds	0	0	0
Other	368,393	689,307	613,908
Asset Purchase Principal	0	0	0
Total	399,402	721,208	644,656

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

Toni M Eller  
Official Title: City Clerk

# Affidavit of Publication

State of Kansas }  
County of Rice } SS

*Denice Wates*

being duly sworn says on oath that he/she is the publisher of

**The Monitor-Journal** a weekly newspaper published in the City of Little River, Rice County, Kansas, which newspaper has been admitted to the mails as second class matter at the Post Office in the City of Little River, that said newspaper has been published continuously and uninterrupted for a period of more than one year prior to the first publication of the notice hereto attached, and that said newspaper is of general circulation in the City of Little River and the County of Rice; that the notice of which a true copy is hereto attached was published in 1 consecutive issues of said newspaper, the first publication being in the issue of

July 12, 2023

and the last publication being in the issue of

July 12, 2023

*Denice Wates*

Publication Fee \$ 105.00

Subscribed and sworn to before me this

20th day of July, 2023

*Brenda Wright*  
Notary Public

My commission expires March 13, 2024

RECEIVED

AUG 21 2023

Beth Terwey  
AP CLERK

BRENDA WRIGHT  
Notary Public - State of Kansas  
My Appt. Expires 03/13/24