Special District
Library

2024

CERTIFICATE

To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
Salina Public Library
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 ; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the Budget.

Table of Contents:		Page No.	Adopted Budget: Budget Authority for Expenditures	Adopted Budget: Amount of 2023 Ad Valorem Tax	Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh		2			
Schedule of Transfers		3			
of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Grant		5			
Fund	**K.S.A.**				
General	75-2551	6	3,206,200	2,466,506	4.737
Debt Service	10-113				
Employee Benefits	12-16,102		629,500	456,553	0.877
Non-Budgeted Funds		8			
Totals			3,835,700	2,923,059	5.614
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only	
Nov 1, 2023 Total Assessed Valuation	531,447,506

Valuation – TIF + Pending Exemption 520,794,998

Revenue Neutral Rate: 5.240

County Clerk's Use Only - November 1, 2023 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Saline County			
		Total of all counties:	-

Assisted by:

Address:

Email:

BOARD PRESIDENT

BOARD VICE PRESIDENT

Attest: November 8, 2023

County Clerk

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Governing Body

CPA Summary

Input Sheet for Special District for Library Budget Workbook

Enter special district name (may be longer than green cell):	Salina Public Library
Enter county name (home county) followed by "County":	Saline County
Enter names of other supporting counties:	
1st	
2nd	
3rd	
4th	
5th	
6th	
7th	
8th	
9th	
10th	
11th	
12th	
13th	
14th	
15th	
Enter year being budgeted (YYYY):	**2024**

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	12-1215	3,134,500	2,446,212
Debt Service	10-113		
Employee Benefits	12-16,102	563,000	290,485
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2023 Budgeted Year			2,736,697
Other (non-tax levy) fund names:			
Total Expenditures for 2023 Budgeted Year		3,697,500	

Non-budgeted funds:

1	Capital Improvement
2	Fines & Misc.
3	Donations
4	State Aid
5	CKLS

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

	2021 Tax Rate (2022 Column)
General	5.073
Debt Service	
Employee Benefits	0.955
Total	6.028

Total Tax Levied (2022 budget column)	2,725,108
Assessed Valuation (2022 budget column)	459,861,906

Outstanding Indebtedness, January 1:	2022	2023
G.O. Bonds	0	0
Revenue Bonds	0	0
Other	0	0
Lease Purchase Principal	0	0

Salina Public Library

2024

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

From the County Clerk's Budget Information:

County	Assessed Valuation or 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)
Saline County	521,019,177				
Totals	521,019,177	0	0	0	0

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.

Neighborhood Revitalization - 2024: 0

Revenue Neutral Rate 5.240

Actual Tax Rates for the 2023 Budget:

Fund	Rate
General	4.925
Debt Service	
Employee Benefits	0.585
Total	5.510

Final Assessed Valuation from the November 1, 2022 Abstract:

County	Amount
Saline County	503,880,021
Total Assessed Valuation	503,880,021

From the County Treasurer's Budget Information - Budget Year Estimates 2024:

County	Motor Vehicle	Recreational Vehicle	16/20 M Vehicle	Commercial Vehicle	Watercraft
Saline County	273,800	3,500	700	13,500	1,100
Total Vehicle Tax Estimates	273,800	3,500	700	13,500	1,100

LAVTR 0

Computation of Delinquency
2021 Tax Uncollected and 2022 Ad Valorem Levied

Delinquency Rate: County's Name	Amount Uncollected	Amount Levied
Saline County		
Total	0	0

Average Delinquency % 0.0%

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 3.0%

**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 Amounts Budget Authority
General	2,907,600
Debt Service	0
Employee Benefits	593,000

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:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2022
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

Budget Hearing Notice Only

Official Name:

Official Title:

Date:

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

Time:

Location:

Budget Available at:

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: Melanie Hedgespeth

Official Title: Director

Date: August 22, 2023

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

Time: 7 a.m.

Location: Salina Public Library

Budget Available at: Salina Public Library

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. Addittionally, 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:

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

Time:

Location:

If the taxing subdivisin 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 buget hearing notice.

Salina Public Library
Saline County

2024

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	2,446,212	244,738	3,128	626	12,067	983
Debt Service		0	0	0	0	0
Employee Benefits	290,485	29,062	372	74	1,433	117
		0	0	0	0	0
		0	0	0	0	0
Total	2,736,697	273,800	3,500	700	13,500	1,100

County Treas Motor Vehicle Estimate 273,800

County Treas Recreational Vehicle Estimate 3,500

County Treas 16/20M Vehicle Estimate 700

County Treas Commercial Vehicle Tax Estimate 13,500

County Treas Watercraft Tax Estimate 1,100

MVT Factor 0.10005

RVT Factor 0.00128

16/20M Factor 0.00026

Comm Veh Factor 0.00493

Watercraft Factor 0.00040

Salina Public Library
Saline County

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
General Fund	Capital Improvement Fund	200,000	200,000	200,000	12-1258
	Totals	200,000	200,000	200,000	
	Adjustments*				
	Adjusted Totals	200,000	200,000	200,000	

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

Salina Public Library
Saline County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items 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							
			Total	**0**	**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: Salina Public Library
Saline 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 2023	Proposed Year 2024
Ad Valorem Tax	$2,446,212	$2,466,506
Delinquent Tax	$30,000	$25,000
Motor Vehicle Tax	$260,055	$244,738
16/20M Vehicle Tax	$589	$626
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$2,736,856	$2,736,870
Difference in Total Taxes:	$14	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$503,880,021	$521,019,177
Did Assessed Valuation Decrease?	No	
Levy Rate	4.925	4.734
Difference in Levy Rate:	(0.191)	
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.

Salina Public Library
Saline County
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	623,513	562,217	521,884
Receipts:			
Ad Valorem Tax	2,242,243	2,446,212	x
Delinquent Tax	25,056	30,000	25,000
Motor Vehicle Tax	243,186	260,055	244,738
Recreational Vehicle Tax	3,075	3,366	3,128
16/20M Vehicle Tax	616	589	626
Commercial Vehicle Tax	11,331	12,000	12,067
Watercraft Tax	0	589	983
LAVTR	0	0	0
Excise Tax	3,225	2,856	3,108
Interest	601	10,000	0
Transfer In	0	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,529,333**	**2,765,667**	**289,650**
Resources Available:	**3,152,846**	**3,327,884**	**811,534**
Expenditures:			
Salaries	1,509,303	1,665,500	1,920,000
Security	4,990	10,000	16,000
Materials	344,957	380,000	396,000
Supplies/Postage	28,698	35,000	40,000
Utilities (Water - Light & Heat)	98,453	107,000	117,600
Phone/TV	4,188	10,000	12,000
Repairs & Maintenence	74,164	85,000	87,000
Furniture & Equipment	12,000	17,000	20,000
Staff Development	8,537	15,000	15,000
Accounting	13,897	16,500	18,000
Insurance	24,053	28,000	32,000
Connections	28,467	39,000	45,000
Public Relations	35,967	48,000	50,000
Technology	72,325	77,000	80,000
Contingency	12,334	23,000	27,600
Capital Outlay/Transfer	318,296	250,000	205,000
Materials Processing	0	0	40,000
Appropriated Reserve	0	0	85,000
Transfer To	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**2,590,629**	**2,806,000**	**3,206,200**
Unencumbered Cash Balance Dec 31	562,217	521,884	x
2022/2023/2024 Budget Authority Amount:	2,907,600	3,134,500	3,206,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,206,200
		Tax Required	2,394,666
	Delinquent Comp Rate:	3.0%	71,840
		Amount of 2023 Ad Valorem Tax	2,466,506

CPA Summary

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	242,493	276,056	149,595
Receipts:			
Ad Valorem Tax	422,139	290,485	x
Delinquent Tax	4,808	5,000	5,000
Motor Vehicle Tax	47,156	57,000	29,062
Recreational Vehicle Tax	596	600	372
16/20M Vehicle Tax	120	110	74
Commercial Vehicle Tax	2,197	2,200	1,433
Watercraft Tax	0	100	117
Excise Tax	625	544	592
Transfers In	0	0	0
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does misc. exceed 10% of Total Receipts			
Total Receipts	**477,641**	**356,039**	**36,650**
Resources Available:	**720,134**	**632,095**	**186,245**
Expenditures:			
SS	112,161	125,000	155,000
KPERS	131,061	145,000	175,000
Unemployemnt	1,488	2,000	3,000
Health Insurance	190,374	200,000	285,000
Workmans Comp, EAP	8,994	10,500	11,500
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**444,078**	**482,500**	**629,500**
Unencumbered Cash Balance Dec 31	276,056	149,595	x
2022/2023/2024 Budget Authority Amount:	593,000	563,000	629,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	629,500
		Tax Required	443,255
	Delinquent Comp Rate:	3.0%	13,298
		Amount of 2023 Ad Valorem Tax	456,553

CPA Summary

Salina Public Library

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name: Capital Improvement		(2) Fund Name: Fines & Misc.		(3) Fund Name: Donations		(4) Fund Name: State Aid		(5) Fund Name: CKLS		
Unencumbered Cash Balance Jan 1	926,564	Unencumbered Cash Balance Jan 1	198,701	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Total 1,125,265
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	200,000	Fines & Misc.	15,141	Donations	69,333	State Aid	13,252	CKLS	78,067	
		Misc.	10,347					CKLS Processing	40,000	
Total Receipts	200,000	Total Receipts	25,488	Total Receipts	69,333	Total Receipts	13,252	Total Receipts	118,067	426,140
Resources Available:	1,126,564	Resources Available:	224,189	Resources Available:	69,333	Resources Available:	13,252	Resources Available:	118,067	1,551,405
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Equipment	12,663	Donations Expenses	10,188	Misc.	13,252	Supplies	24,654	
		Materials	155					Other	62,904	
		Misc.	8,879					Misc.	16,036	
								Cataloging	14,473	
Total Expenditures	0	Total Expenditures	21,697	Total Expenditures	10,188	Total Expenditures	13,252	Total Expenditures	118,067	163,204
Cash Balance Dec 31	1,126,564	Cash Balance Dec 31	202,492	Cash Balance Dec 31	59,145	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,388,201 **
										1,388,201 **

** Note: These two block figures should agree.

CPA Summary

Saline County Clerk/Election Office

Jamie R Doss – County Clerk/Election Officer

Phone: (785) 309-5820
FAX: (785) 309-5826
E-mail: dossj@salinecountyks.gov
www.salinecountyks.org

300 W Ash St. Rm 215
P.O. Box 5040
Salina, KS 67402-5040

Notice of Revenue Neutral Rate Intent

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

THE GOVERNING BODY OF Salina Public Library **HEREBY NOTIFIES THE SALINE COUNTY CLERK THE REVENUE NEUTRAL RATE INTENT;**

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 5.610. The date of our hearing is August 22 at 7 (AM)/PM and will be held at 301 W. Elm address in Salina, Kansas.

____ 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 _____, 2023.

(Seal)

Melanie Hedgespeth
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of **Salina Public Library** Saline County will meet on August 22, 2023 at 7 a.m. at Salina Public Library for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate.

Detailed budget information is available at Salina Public Library and will be available at this hearing.

SUPPORTING COUNTIES

Saline County (home 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.

	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	of 2023 Ad Valo	Proposed Estimated Tax Rate*
General	2,590,629	5.073	2,806,000	4.925	3,206,200	2,466,506	4.734
Debt Service							
Employee Benefits	444,078	0.955	482,500	0.585	629,500	456,553	0.876
Non-Budgeted Funds	163,204						
Totals	3,197,911	6.028	3,288,500	5.510	3,835,700	2,923,059	5.610
						*Revenue Neutral Rate ** *	*5.240*
Less: Transfers	200,000		200,000		200,000		
Net Expenditures	2,997,911		3,088,500		3,635,700		
Total Tax Levied	2,725,108		2,736,697		x		
Assessed Valuation	459,861,906		503,880,021		521,019,177		

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

*Tax rates are expressed in mills.

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

Melanie Hedgespeth

Director

LOCALiQ
Salina Journal
The Hutchinson News
The Topeka Capital-Journal

PO Box 631367 Cincinnati, OH 45263-1367

PROOF OF PUBLICATION

Sandy Wilcox
Salina Public Library
301 W ELM ST
SALINA KS 67401

STATE OF WISCONSIN, COUNTY OF BROWN

The Salina Journal, a daily newspaper published at Salina, Saline County, Kansas, and of general circulation in said county, and continuously and uninterruptedly published for five consecutive years prior to first publication of attached notice.

That the attachment hereto contains a true and correct copy of what was actually published in said newspaper in the issue dated:

07/23/2023, 07/30/2023

Sworn to and subscribed before on 07/30/2023

Legal Clerk

Notary, State of WI, County of Brown

My commision expires 8-21-26

Publication Cost:	$258.84	
Order No:	9077362	# of Copies:
Customer No:	594312	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NICOLE JACOBS
Notary Public
State of Wisconsin

Resolution - To Exceed RNR

Resolution No. 01-23

A RESOLUTION OF THE Salina Public Library, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Salina Public Library was calculated as 5.240 mills by the Saline County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Salina Public Library will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 22, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Salina Public Library, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Salina Public Library:

The Salina Public Library may levy a property tax rate exceeding the Revenue Neutral Rate.
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 22nd day of August 2023 and SIGNED by the Governing Body.

Roll Call Vote

Library Board Member	Yes	No	No Vote
1 - Judy Nold	x		
2 - Gerry Cox	x		
3 - Crystal Stewart	x		
4 - Lisa Mahler	x		
5 - Brendan Burke	x		
6 - Gloria Woods	x		
7 - Helen Gregg			Absent
8 - Mike Hoppock	x		
TOTAL	7	0	1

Motion - To Approve 2024 Budget

Roll Call Vote

Library Board Member	Yes	No	No Vote
1 - Judy Nold	x		
2 - Gerry Cox	x		
3 - Crystal Stewart	x		
4 - Lisa Mahler	x		
5 - Brendan Burke	x		
6 - Gloria Woods	x		
7 - Helen Gregg			Absent
8 - Mike Hoppock	x		
TOTAL	7	0	1

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Salina Public Library

Saline County

will meet on August 22, 2023 at 7 a.m. at Salina Public Library for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate. Detailed budget information is available at Salina Public Library and will be available at this hearing.

SUPPORTING COUNTIES

Saline County (home 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.

	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	of 2023 Ad Valo	Proposed Estimated Tax Rate*
General	2,590,629	5.073	2,806,000	4.925	3,206,200	2,466,506	4.734
Debt Service							
Employee Benefits	444,078	0.955	482,500	0.585	629,500	456,553	0.876
Non-Budgeted Funds	163,204						
Totals	3,197,911	6.028	3,288,500	5.510	3,835,700	2,923,059	5.610
						Revenue Neutral Rate **	*5.240*
Less: Transfers	200,000		200,000		200,000		
Net Expenditures	2,997,911		3,088,500		3,635,700		
Total Tax Levied	2,725,108		2,736,697		x		
Assessed Valuation	459,861,906		503,880,021		521,019,177		

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

*Tax rates are expressed in mills.

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

Melanie Hedgespeth
Director