RECEIVED
SEP 9 2022
SHAWNEE COUNTY CLERK

State of Kansas
City

2023

CERTIFICATE

To the Clerk of Shawnee, State of Kansas
We, the undersigned, officers of
City of Silver Lake
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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	836,478	364,439	31.004
Debt Service	10-113				
Library	12-1220				
Special Highway		7	120,000		
Special Parks & Recreation		7	11,000		
Water/Sewer Utility		8	535,000		
DARE		8	3,211		
Non-Budgeted Funds-A		9			
Totals		xxxxxx	1,505,689	364,439	31.004
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					11,754,704
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 27.057

Assisted by:

Address:

Email:

Attest: 9/9 2022

County Clerk

Governing Body

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

CITY OF SILVER LAKE KANSAS INCORPORATED 1871 THE CITY

CPA Summary

City of Silver Lake

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	318,069	57,408	565	303	2,041	327
Debt Service						
Library						
TOTAL	318,069	57,408	565	303	2,041	327

County Treas Motor Vehicle Estimate	57,408
County Treas Recreational Vehicle Estimate	565
County Treas 16/20M Vehicle Estimate	303
County Treas Commercial Vehicle Tax Estimate	2,041
County Treas Watercraft Tax Estimate	327

Motor Vehicle Factor	0.18049
Recreational Vehicle Factor	0.00178
16/20M Vehicle Factor	0.00095
Commercial Vehicle Factor	0.00642
Watercraft Factor	0.00103

City of Silver Lake 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Capital Improvement	98,572		2,278	K.S.A. 19-120
	Totals	98,572	0	2,278	
	Adjustments*				
	Adjusted Totals	98,572	0	2,278	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Silver Lake

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE C20 1710 01	2/14/2006	9/1/2027	2.68	343,626	122,844	3/1, 9/1	3/1, 9/1	3,166	19,136	2,648	19,652
KDHE C20 1934 01	1/28/2013	3/1/2034	2.12	692,565	466,124	3/1, 9/1	3/1, 9/1	9,708	32,937	9,006	33,639
Total Other					588,968			12,874	52,073	11,654	53,291
Total Indebtedness					588,968			12,874	52,073	11,654	53,291

City of Silver Lake

2023

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, 2022	Payments Due 2022	Payments Due 2023
Totals					**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Silver Lake 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	391,426	313,046	217,252
Receipts:			
Ad Valorem Tax	287,576	318,069	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,275		
Motor Vehicle Tax	55,501	51,389	57,408
Recreational Vehicle Tax	535	640	565
16/20M Vehicle Tax	81	75	303
Commercial Vehicle Tax	1,676	1,804	2,041
Watercraft Tax		320	327
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	1,362	1,009	1,143
Compensating Use Tax	18,568	15,000	15,000
Local Sales Tax	83,993	85,000	85,000
Franchise Tax	71,537	70,000	70,000
Licenses & Permits	3,565	1,100	1,500
Grants			
Fines, Forfeitures & Penalties	9,094	7,000	7,500
Use of Property	9,054	1,500	2,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,538	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous	14,589	13,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**561,944**	**567,906**	**254,787**
Resources Available:	**953,370**	**880,952**	**472,039**

City of Silver Lake

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	953,370	880,952	472,039
Expenditures:			
Administrative	170,727	206,000	276,000
Law Enforcement	281,285	376,700	453,700
Street	74,658	69,000	85,500
Park	6,548	6,000	9,000
Street Lighting	8,534	6,000	10,000
Transfers	98,572	0	2,278
0	0	0	0
0	0	0	0
Sub-Total detail page	640,324	663,700	836,478
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**640,324**	**663,700**	**836,478**
Unencumbered Cash Balance Dec 31	313,046	217,252	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	689,100	780,700	836,478
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	836,478
		Tax Required	364,439
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	364,439

CPA Summary

City of Silver Lake 2023

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administrative			
Salaries & Benefits	46,081	55,000	61,000
Contractual	110,289	100,000	100,000
Commodities	13,188	10,000	10,000
Capital Outlay		31,000	95,000
Misc	1,169	10,000	10,000
Total	**170,727**	**206,000**	**276,000**
Law Enforcement			
Salaries & Benefits	214,908	245,000	297,000
Contractual	25,805	38,700	38,700
Commodities	29,557	33,000	33,000
Capital Outlay	11,015	60,000	85,000
Total	**281,285**	**376,700**	**453,700**
Street			
Salaries & Benefits	42,887	50,000	55,000
Contractual	14,644	8,500	12,500
Commodities	10,678	8,500	12,500
Capital Outlay	6,449	2,000	5,500
Total	**74,658**	**69,000**	**85,500**
Park			
Contractual	1,532	2,000	2,000
Commodities	16		
Miscellaneous	5,000	4,000	5,000
Capital Outlay			2,000
Total	**6,548**	**6,000**	**9,000**
Street Lighting			
Salaries & Benefits			
Contractual	8,534	6,000	10,000
Commodities			
Capital Outlay			
Total	**8,534**	**6,000**	**10,000**
Transfers			
Transfer to Capital Improvement	98,572	0	2,278
Contractual			
Commodities			
Capital Outlay			
Total	**98,572**	**0**	**2,278**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**640,324**	**663,700**	**836,478**

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

City of Silver Lake 2023

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	116,187	109,434	77,974
Receipts:			
State of Kansas Gas Tax	40,652	38,500	39,090
County Transfers Gas	24,104	20,040	20,350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,756**	**58,540**	**59,440**
Resources Available:	**180,943**	**167,974**	**137,414**
Expenditures:			
Capital Outlay	71,509	90,000	120,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**71,509**	**90,000**	**120,000**
Unencumbered Cash Balance Dec 31	109,434	77,974	17,414
2021/2022/2023 Budget Authority Amount:	156,000	126,500	120,000

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	16,052	15,388	11,396
Receipts:			
Local Alcohol Tax	567	1,008	1,143
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**567**	**1,008**	**1,143**
Resources Available:	**16,619**	**16,396**	**12,539**
Expenditures:			
Miscellaneous	1,231	5,000	11,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,231**	**5,000**	**11,000**
Unencumbered Cash Balance Dec 31	15,388	11,396	1,539
2021/2022/2023 Budget Authority Amount:	11,000	13,000	11,000

CPA Summary

City of Silver Lake 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water/Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	84,425	162,428	143,428
Receipts:			
Charges for Services	421,797	420,000	420,000
Interest on Idle Funds	1,030	2,000	1,000
Miscellaneous	125	10,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**422,952**	**432,000**	**426,000**
Resources Available:	**507,377**	**594,428**	**569,428**
Expenditures:			
Salaries and Benefits	174,692	215,000	244,000
Contractuals	57,592	80,000	100,000
Commodities	47,484	40,000	40,000
Capital Outlay	0	40,000	75,000
Debt Service	64,946	65,000	65,000
Miscellaneous	235	1,000	1,000
Transfers to Utility Reserve		10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**344,949**	**451,000**	**535,000**
Unencumbered Cash Balance Dec 31	162,428	143,428	34,428
2021/2022/2023 Budget Authority Amount:	455,000	517,000	535,000

Adopted Budget

DARE	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,629	3,311	3,211
Receipts:			
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**4,629**	**3,311**	**3,211**
Expenditures:			
Commodities	1,318	100	3,211
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,318**	**100**	**3,211**
Unencumbered Cash Balance Dec 31	3,311	3,211	0
2021/2022/2023 Budget Authority Amount:	4,800	3,854	3,211

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Utility Reserve**		**ARPA**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	264,444	Cash Balance Jan 1	420,096	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		684,540
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	98,572		0	Grant Revenue	107,284					
Total Receipts	98,572	Total Receipts	0	Total Receipts	107284	Total Receipts	0	Total Receipts	0	205,856
Resources Available:	363,016	Resources Available:	420,096	Resources Available:	107,284	Resources Available:	0	Resources Available:	0	890,396
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	3,476		0							
Commodities	2,871									
Capital Outlay	31,950									
Total Expenditures	38,297	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	38,297
Cash Balance Dec 31	324,719	Cash Balance Dec 31	420,096	Cash Balance Dec 31	107,284	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**852,099** **
										852,099 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Silver Lake
will meet on 09/08/2022 at 5:30 at Silver Lake City Hall, 218 West Railroad 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 Silver Lake 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.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	640,324	29.064	663,700	30.590	836,478	364,439	31.000
Debt Service							
Library							
Special Highway	71,509		90,000		120,000		
Special Parks & Recreation	1,231		5,000		11,000		
Water/Sewer Utility	344,949		451,000		535,000		
DARE	1,318		100		3,211		
Non-Budgeted Funds-A	38,297						
Totals	1,097,628	29.064	1,209,800	30.590	1,505,689	364,439	31.000
						*Revenue Neutral Rate***	*27.057*
Less: Transfers	98,572		0		2,278		
Net Expenditure	999,056		1,209,800		1,503,411		
Total Tax Levied	290,024		318,069		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	9,978,839		10,397,963		11,756,083		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	689,571	639,850	588,968
Lease Purchase Principal	0	0	0
Total	689,571	639,850	588,968

*Tax rates are expressed in mills

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

Liz Steckel
Official Title: City Clerk

First published in The Topeka Metro News, Monday, July 25, 2022.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2022

The governing body of
City of Silver Lake
will meet on 09/08/2022 at 5:30 at Silver Lake City Hall, 218 West Railroad 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 Silver Lake 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.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate**
General	640,124	29.064	663,700	30.590	871,746	599,707	34.000
Debt Service							
Library							
Special Highway	71,509		90,000		120,000		
Special Parks & Recreation	1,231		5,000		11,000		
Water/Sewer Utility	344,949		454,000		535,000		
DARE	1,318		100		3,211		
Non-Budgeted Funds-A	38,297						
Totals	1,097,628	29.064	1,209,800	30.590	1,540,957	599,707	34.000
Less: Transfers	98,572		0		15,000		Revenue Neutral Rate** 27.057
Net Expenditure	999,056		1,209,800		1,525,957		
Total Tax Levied	290,024		318,069		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	9,978,839		10,397,963		11,756,083		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	689,571	639,850	588,968
Lease Purchase Principal	0	0	0
Total	689,571	639,850	588,968

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

Tax Sheckel
Official Title: City Clerk

7/25

City of Silver Lake

Po Box 92
218 W Railroad
Silver Lake, KS 66539

RESOLUTION TO EXCEED RNR
2022-07

A RESOLUTION OF THE CITY OF SILVER LAKE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Silver Lake was calculated as 27.057 mills by the Shawnee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Silver Lake will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Silver Lake, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF SILVER LAKE:

The City shall levy a property tax rate exceeding the Revenue Neutral Rate of 27.057 mills.

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 8th day of **September, 2022** and Signed by the Governing Body.

Attested:

CITY OF SILVER LAKE KANSAS INCORPORATED 1871

Phone: (785)582-4280
Fax: (785)319-6009
city@silverlakeks.gov

City of Silver Lake

Po Box 92
218 W Railroad
Silver Lake, KS 66539

Roll Call Vote

A Roll Call Vote of the Governing Body of the City of Silver Lake, To Levy a Property Tax Exceeding the **Revenue Neutral Rate.**

Hearing to Exceed Revenue Neutral Rate held on September 8, 2022.

Resolution 2022-07

ROLL CALL VOTE					
	Vote			Vote	
Governing Body Member	**YES**	**NO**	**Governing Body Member**	**YES**	**NO**
Brad Bryant	✓		Heath Robinson		
Jake Fisher	✓		Larry Ross	✓	
Steve Pegram	✓				

I do hereby **CERTIFY** the above Roll Call Vote of the Governing Body of the City of Silver Lake on this **8th** day of **September, 2022**.

Liz Steckel, City Clerk

THE CITY OF SILVER LAKE KANSAS INCORPORATED 1871

Phone: (785)582-4280
Fax: (785)319-6009
city@silverlakeks.gov