RECEIVED
AUG 22 2023
SHAWNEE COUNTY CLERK

State of Kansas
City

2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	872,000	387,452	29.988
Debt Service	10-113				
Library	12-1220				
Special Highway		7	50,000		
Special Parks & Recreation		7	18,000		
Water/Sewer Utility		8	606,000		
Dare		8	1,556		
Non-Budgeted Funds-A		9			
Totals		xxxxxx	1,547,556	387,452	29.988
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			12,920,299
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 28.219

Assisted by:

Address:

Email:

Attest: 8-22-23, 2023
County Clerk

Governing Body

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

THE CITY OF SILVER LAKE KANSAS INCORPORATED 1871

CPA Summary

City of Silver Lake

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	364,439	54,840	562	481	1,394	391
Debt Service						
Library						
TOTAL	364,439	54,840	562	481	1,394	391

County Treas Motor Vehicle Estimate	54,840				
County Treas Recreational Vehicle Estimate		562			
County Treas 16/20M Vehicle Estimate			481		
County Treas Commercial Vehicle Tax Estimate				1,394	
County Treas Watercraft Tax Estimate					391

Motor Vehicle Factor	0.15048				
Recreational Vehicle Factor		0.00154			
16/20M Vehicle Factor			0.00132		
Commercial Vehicle Factor				0.00383	
Watercraft Factor					0.00107

City of Silver Lake

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	Capital Improvement	65,000		0	K.S.A. 19-120
Water/Sewer Utility	Utility Reserve	40,000			K.S.A. 19-120
	Totals	105,000	0	0	
	Adjustments*				
	Adjusted Totals	105,000	0	0	

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

City of Silver Lake

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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	103,708	3/1, 9/1	3/1, 9/1	2,648	19,652	2,118	20,182
KDHE C20 1934 01	1/28/2013	3/1/2034	2.12	692,565	433,187	3/1, 9/1	3/1, 9/1	9,006	33,639	8,289	34,355
Total Other					**536,895**			**11,654**	**53,291**	**10,407**	**54,537**
Total Indebtedness					**536,895**			**11,654**	**53,291**	**10,407**	**54,537**

City of Silver Lake

2024

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
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 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	313,050	278,252	177,836
Receipts:			
Ad Valorem Tax	315,572	364,439	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,461	2,000	2,000
Motor Vehicle Tax	51,741	57,408	54,840
Recreational Vehicle Tax	522	565	562
16/20M Vehicle Tax	305	303	481
Commercial Vehicle Tax	1,620	2,041	1,394
Watercraft Tax		320	391
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	1,699	1,143	1,544
Compensating Use Tax	20,948	18,000	18,000
Local Sales Tax	85,560	85,000	85,000
Franchise Tax	79,542	80,000	80,000
Licenses	1,615	2,500	2,500
Fines	14,532	12,000	12,000
Use of Property	5,993	7,500	7,000
Misc Receipts	10,062	10,000	10,000
Intrest	3,003	3,000	3,000
Property Sale	51,000	0	23,000
Reimbursement	10,927	5,000	5,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**657,102**	**651,219**	**306,712**
Resources Available:	**970,152**	**929,471**	**484,548**

City of Silver Lake

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	970,152	929,471	484,548
Expenditures:			
Administrative	214,351	266,435	306,500
Law Enforcement	325,274	391,700	454,000
Street	73,758	77,500	93,000
Park	5,620	9,000	9,500
Street Lighting	7,897	7,000	9,000
Transfers	65,000	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	691,900	751,635	872,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**691,900**	**751,635**	**872,000**
Unencumbered Cash Balance Dec 31	278,252	177,836	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	780,700	836,478	872,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	872,000
		Tax Required	387,452
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	387,452

CPA Summary

City of Silver Lake 2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administrative			
Salaries & Benefits	56,868	61,000	72,000
Contractual	108,933	100,000	123,500
Commodities	38,293	10,435	15,000
Capital Outlay	3,980	85,000	81,000
Misc	6,277	10,000	15,000
Total	**214,351**	**266,435**	**306,500**
Law Enforcement			
Salaries & Benefits	226,888	270,000	305,000
Contractual	38,527	38,700	39,000
Commodities	31,059	33,000	43,000
Capital Outlay	28,800	50,000	67,000
Total	**325,274**	**391,700**	**454,000**
Street			
Salaries & Benefits	49,932	56,000	61,000
Contractual	19,583	12,500	25,000
Commodities	988	3,500	7,000
Capital Outlay	3,255	5,500	0
Total	**73,758**	**77,500**	**93,000**
Park			
Salaries			
Contractual	4,475	5,000	5,500
Commodities	1,145	2,000	2,000
Capital Outlay		2,000	2,000
Total	**5,620**	**9,000**	**9,500**
Street Lighting			
Salaries			
Contractual	7,897	7,000	9,000
Commodities			
Capital Outlay			
Total	**7,897**	**7,000**	**9,000**
Transfers			
Transfer to Capital Improvement	65,000		0
Contractual			
Commodities			
Capital Outlay			
Total	**65,000**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**691,900**	**751,635**	**872,000**

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

City of Silver Lake 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	109,434	70,020	33,700
Receipts:			
State of Kansas Gas Tax	36,927	38,330	38,040
County Transfers Gas	22,492	20,350	20,240
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,419**	**58,680**	**58,280**
Resources Available:	**168,853**	**128,700**	**91,980**
Expenditures:			
Capital Outlay	98,833	95,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**98,833**	**95,000**	**50,000**
Unencumbered Cash Balance Dec 31	70,020	33,700	41,980
2022/2023/2024 Budget Authority Amount:	126,500	120,000	50,000

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,388	17,087	17,230
Receipts:			
alcohol tax	1,699	1,143	1,545
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,699**	**1,143**	**1,545**
Resources Available:	**17,087**	**18,230**	**18,775**
Expenditures:			
Capital Outlay		1,000	18,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**1,000**	**18,000**
Unencumbered Cash Balance Dec 31	17,087	17,230	775
2022/2023/2024 Budget Authority Amount:	13,000	11,000	18,000

CPA Summary

City of Silver Lake 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water/Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	162,428	160,495	219,895
Receipts:			
Charges for Service	460,259	561,000	561,000
Intrest	1,023	1,500	1,500
Tower Rent		27,900	27,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**461,282**	**590,400**	**589,500**
Resources Available:	**623,710**	**750,895**	**809,395**
Expenditures:			
Salaries & Benefits	209,280	245,000	285,000
Contractual	86,282	95,000	100,000
Commoditities	56,160	40,000	50,000
Capital Outlay	5,704	75,000	100,000
Debt Service	64,946	65,000	65,000
Transfers	40,000	10,000	5,000
Cash Forward (2024 column)			
Miscellaneous	843	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**463,215**	**531,000**	**606,000**
Unencumbered Cash Balance Dec 31	160,495	219,895	203,395
2022/2023/2024 Budget Authority Amount:	517,000	535,000	606,000

Adopted Budget

Dare	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,311	1,556	1,556
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**3,311**	**1,556**	**1,556**
Expenditures:			
Commodities	1,634		1,556
Miscellaneous	121		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,755**	**0**	**1,556**
Unencumbered Cash Balance Dec 31	1,556	1,556	0
2022/2023/2024 Budget Authority Amount:	3,854	3,211	1,556

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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	324,719	Cash Balance Jan 1	420,096	Cash Balance Jan 1	107,284	Cash Balance Jan 1		Cash Balance Jan 1		852,099
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	65,000	Transfer	40,000	Grant Revenue	107,284					
Insurance Proceeds	18,316									
Total Receipts	83,316	Total Receipts	40000	Total Receipts	107284	Total Receipts	0	Total Receipts	0	230,600
Resources Available:	408,035	Resources Available:	460,096	Resources Available:	214,568	Resources Available:	0	Resources Available:	0	1,082,699
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	17,261	Commodity	39,331	Capital Outlay	194,950					
Commodities	749									
Capital Outlay	3,648									
Total Expenditures	21,658	Total Expenditures	39,331	Total Expenditures	194,950	Total Expenditures	0	Total Expenditures	0	255,939
Cash Balance Dec 31	386,378	Cash Balance Dec 31	420,765	Cash Balance Dec 31	19,618	Cash Balance Dec 31	0	Cash Balance Dec 31	0	826,761 **
										826,761 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Silver Lake

will meet on August 21st 2023 at 5:30 PM at Silver Lake City Hall @ 218 W Railroad, Silver Lake, KS 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 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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	691,900	30.590	751,635	31.004	872,000	387,452	30.000
Debt Service							
Library							
Special Highway	98,833		95,000		50,000		
Special Parks & Recreation			1,000		18,000		
Water/Sewer Utility	463,215		531,000		606,000		
Dare	1,755				1,556		
Non-Budgeted Funds-A	255,939						
Totals	1,511,642	30.590	1,378,635	31.004	1,547,556	387,452	30.000
						*Revenue Neutral Rate***	*28.219*
Less: Transfers	105,000		0		0		
Net Expenditure	1,406,642		1,378,635		1,547,556		
Total Tax Levied	318,069		364,439		xxxxxxxxxxxxxxxxx		
Assessed Valuation	10,397,963		11,754,704		12,915,127		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	639,850	588,968	536,895
Lease Purchase Principal	0	0	0
Total	639,850	588,968	536,895

*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, August 14, 2023.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Silver Lake
will meet on August 21st 2023 at 5:30 PM at Silver Lake City Hall @ 218 W Railroad, Silver Lake, KS 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 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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	691,900	30.590	751,635	31.004	872,000	387,452	30.000
Debt Service							
Library							
Special Highway	98,833		95,000		50,000		
Special Parks & Recreation			1,000		18,000		
Water/Sewer Utility	463,215		531,000		606,000		
Dare	1,755				1,556		
Non-Budgeted Funds-A	255,939						
Totals	1,511,642	30.590	1,378,635	31.004	1,547,556	387,452	30.000
						*Revenue Neutral Rate***	*28.219*
Less: Transfers	105,000		0		0		
Net Expenditure	1,406,642		1,378,635		1,547,556		
Total Tax Levied	318,069		364,439		xxxxxxxxxxxxxxxxx		
Assessed Valuation	10,397,963		11,754,704		12,915,127		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	639,850	588,968	536,895
Lease Purchase Principal	0	0	0
Total	639,850	588,968	536,895

*Tax rates are expressed in mills

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

Liz Steckel
Official Title: City Clerk

Page No. 10

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City of Silver Lake

RESOLUTION TO EXCEED RNR
2023-05

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 28.219 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 August 21, 2023 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 28.219 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 **21st** day of **August, 2023** and Signed by the Governing Body.

Attested:

12

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 August 21, 2023.

Resolution 2023-05

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

I do hereby **CERTIFY** the above Roll Call Vote of the Governing Body of the City of Silver Lake on this **21st** day of **August, 2023.**

Liz Steckel, City Clerk

THE CITY OF SILVER LAKE INCORPORATED 1871

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