CERTIFICATE 2024

To the Clerk of McPherson County, State of Kansas We, the undersigned, officers of

Gypsum Creek Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was 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.

		1	2024	4 Adopted Budget	
				Amount of 2023	Final Tax Rate
		Page	Budget Authority		(County Clerk's
Table of Contents:		No.	for Expenditures	Ad Valorem Tax	Use Only)
Alloc of MVT, RVT, and 16.	20M Vehicles	2			H- Herberger and
Schedule of Transfers		3			
Statement of Indebt. & Lease	/Purchase	4			
Fund	K.S.A.				
General	79-1962	5	1,150	416	1
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	83,500	75,295	
Cemetery	000104	7	6,000	5,612	
Comotory			.,,,,,,		
N - D - 1 - 4 - 1 F - 1		0			
Non-Budgeted Funds		8			
Special Machinery		6	00.750	01 222	
Totals		XXXXXX	90,650	81,323	
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget 1	Hearing Notice				
Rate Hearing Notice					
Neighborhood Revitalization	Rebate				Nov 1, 2023 Total
					Assessed Valuation
			Rev	enue Neutral Rate	19.981
Assisted by:					
Rick Witte		2 8			
McP County Administrator			v///	~	
Address:		2	aur 12	Su	
PO Box 646	1.11-	_	12/1/2		
McPherson, KS 67460			y your	2	
Email:	5.75	-	Mr. al		
rwitte@mcpcoks.us	Mar.		work en	ne	
· · · · · · · · · · · · · · · · ·	70	-	•		
Attest:	. 2023				
11.00: 0 WIL					
Hollie & Tel	cost.				
County Clerk	1		Governing Body		
# W	: : Cr				
24	The second second				
3 A	- W F				
Special Road Election held	for	r Mills	s for years.		
First levy in	12/2				
- 14,1 1 30 31	111				
Mannilli					
CPA Summary	19				
,					
/					

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

					County Treas Watercraft Tax Estimate	County Treas Commercial Vehicle Tax Estimate	County Treas 16/20M Vehicle Estimate	County Treas Recreational Vehicle Estimate	County Treas Motor Vehicle Estimate	Total						Cemetery	Road	Library	Debt Service	General	for 2023	Budgeted Funds	
				MVT Factor_	ax Estimate	Vehicle Tax Estimate	icle Estimate	Vehicle Estimate	le Estimate	77 761	0	0	0	0	0	5 483	71,522	0	0	756	2023 Budget	Tax Levy Amount in	
			RVT Factor_	0.06299				F	4,898	4.898	0	0	0	0	0	345	4.505	0	0	48	TVM		
		16/20M Factor	0.00153					119		119	0	0	0	0	0	8	109	0	0	2	RVT	Al	
	Comm Veh Factor	0.01017					791	50		791	0	0	0	0	0	56	728	0	0	7	16/20M Veh	Allocation for Year 2024	
Watercraft Factor	0.00423	,			î	329				329	0	0	0	0	0	23	303	0	0	w	Comm Veh	4	
0.00000					0					0	0	0	0	0	0	0	0	0	0	0	Watercraft		

2024

Gypsum Creek Township

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	Special Machinery	_	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	19,000	-	-	KSA 68-141g
	Total	19,000	0	0	
	Adjustments*	15,000	-		1
	Adjusted Totals	19,000	0	0]

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

2024

Gypsum Creek Township McPherson County

STATEMENT OF INDEBTEDNESS

	0	0	0			0				Total Indebtedness
	0	0	0			0				Total Other
										Contract
										Other
	0	0	0			0				Total G.O. Bonds
										G.O. Bonds
Principa	Interest	Interest Principal	Interest	Principal	Interest Princi	Jan 1, 2023	Issued	%	Issue	Debt
124	20	23	2023	e Due	Dat	Outstanding	Amount	Rate	of	of
Amount Due	Amou	Amount Due	Amou			Amount		Interest	Date	Type

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

							Purchased	Items		
							Date	Contract		
							(Months)	Contract	of	Term
							%	Rate	Interest	
Total							(Beginning Principal)	Financed	Amount	Total
0							Jan 1, 2023	Balance On	Principal	
0							2023	Due	Payments	
0							2024	Due	Payments	

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

FUND PAGE FOR FUNDS WITH A TAX L Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance January 1	231	514	470
Receipts:			
Ad Valorem Tax	822		XXXXXXXXXXXXXXXX
Delinguent Tax	21	5	5
Motor Vehicle Tax	25	72	48
Recreational Vehicle Tax	1	2	2
16/20 M Vehicle Tax	1	7	7
Commercial Vehicle Tax	2	5	3
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax	358	274	207
I to at an Idla Francia			
Interest on Idle Funds Neighborhood Revitalization Rebate			(
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1.230	1,106	272
Resources Available:	1.461	1,620	742
Expenditures:	1,102		
Officers Pay			200
Salaries & Wages	111	200	200
Employee Benefits			250
Supplies	236	150	250
Equipment			
Buildings Maintenance			
Insurance			
Accounting	600	800	700
Cash Forward (2024 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures		1 180	1,150
Total Expenditures	947	1,150	1,15
Unencumbered Cash Balance Dec 31	514		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	1,900		
		-Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	
n	elinquent Comp Rate:	Tax Required 2.0%	40
D	Amount of	2023 Ad Valorem Tax	41

CD + C				
CPA Summary				

FUND	PAGE	FOR FUNDS	WITHA	TAX	LEVY

A dented Dudget	Prior Year	Current Year	Proposed Budget
Adopted Budget Road	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance January 1	1,930	628	1
Receipts:			
Ad Valorem Tax	66,664		XXXXXXXXXXXXXXXX
Delinquent Tax	3,411	1,000	
Motor Vehicle Tax	4,480	5,852	
Recreational Vehicle Tax	101	89	
16/20M Vehicle Tax	597	593	
Commercial Vehicle Tax	321	390	
Watercraft Tax		2	0
Special Highway/Gasoline Tax	4,868	4,130	3,350
Interest on Idle Funds	56	75	60
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	80,498	82,223	
Resources Available:	82,428	82,851	9,681
Expenditures:			
Salaries & Wages	10,708	17,500	
Employee Benefits	819	2,200	
Road Maintenance	23,017	27,850	
Road Materials	21,941	22,000	
Equipment		6,500	
Insurance	6,315	6,800	7,000
Cash Forward (2024 column)	10.000		
Transfer to Special Machinery	19,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures	01.000	82,850	83,500
Total Expenditures	81,800		XXXXXXXXXXXXXXXXX
Unencumbered Cash Balance Dec 31	628	82.850	
2022/2023/2024 Budget Authority Amount:	81,800	-Appropriated Balance	
	Non-	Appropriated Dalance	83,500
	Total Expenditi	ure/Non-Appr Balance	
_		Tax Required	1.476
D	elinquent Comp Rate:	2.0%	
	Amount of	2023 Ad Valorem Tax	13,29.

Special Machinery

2022 Actual Year
78,363
19,000
0
0
65,000
289
162,652
100,411
62,241

CPA Summary

FUND PAGE 1	FOR FUNDS V	VITH A TA	X LEVY
10.12			Drios

FUND PAGE FOR FUNDS WITH A TAX I	Prior Year	Current Year	Proposed Budget
Cemetery	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance January 1	0	181	16
Receipts:			
Ad Valorem Tax	4,064		XXXXXXXXXXXXXX
Delinguent Tax	206	40	50
Motor Vehicle Tax	268	357	345
Recreational Vehicle Tax	6	5	8
16/20 M Vehicle Tax	38	36	
Commercial Vehicle Tax	19	24	23
Watercraft Tax			0
T. A. Idla For Ja			
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous Does miscellaneous exceed 10% of Total Rec			
	4,601	5,835	482
Total Receipts	4,601	6.016	
Resources Available:	4,001	0,010	
Expenditures:	4.000	5,780	5,800
Contractual	420	220	200
Commodities	420	220	
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures	4 400	6,000	6.000
Total Expenditures	4,420		XXXXXXXXXXXXXXXXXX
Unencumbered Cash Balance Dec 31	181		
2022/2023/2024 Budget Authority Amount:	4,520	6,000	
		Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	
		Tax Required	
r	elinquent Comp Rate:	2.0%	110
	Amount of	2023 Ad Valorem Tax	5,612

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance January 1		0	
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			(
Recreational Vehicle Tax			(
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	
Resources Available:	0	0	
Expenditures:			
			10-20-
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	0		
	Non	-Appropriated Balance	
	Lotal Expendit	ture/Non-Appr Balance	
_		Tax Required	
ľ	Delinquent Comp Rate:	2.0% 2023 Ad Valorem Tax	
	Amount of	2025 Au vaiorem 18x	

CPA Summary	

NON-BUDGETED FUNDS
(Only the actual budget year for 2022 is to be reported)

		(5) Fund Name:		(4) Fund Name:		(3) Fund Name:		(2) Found Mamor		Non-Budgeted
	0		0	(T) I dild I tallie.	0	(3) Fund Name.	0	(2) Fund Name:	l. i.u.a	(1) Fund Name:
Total		Unencumbered		Unencumbered		Unencumbered		,, , , , , , , , , , , , , , , , , , ,	nine	Cemetery Mac
12,965		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Unencumbered		Unencumbered
		Receipts:		Receipts:		1		Cash Balance Jan 1	12,965	Cash Balance Jan 1
				receipts.		Receipts:		Receipts:		Receipts:
0	0	Total Receipts	0	Total Receipts						
12,965	0	Resources Available:	12,965	Resources Available:						
		Expenditures:		Expenditures:		Expenditures:		Expenditures:	12,505	Expenditures:
								Expenditures.	2.500	
									2,500	Capital Repairs
					_					
					_					
2 500										
2,500	0	Total Expenditures		Total Expenditures		Total Expenditures	0	Total Expenditures	2,500	Total Expenditures
10,465	0	Cash Balance Dec 31	10,465	Cash Balance Dec 31						
10,465								_		

CPA	Summary		
l			

Page No.

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NOTICE OF BUDGET HEARING

The governing body of Gypsum Creek Township

will meet on September 11, 2023 at 9:00 A.M. at 102 North Main, Roxbury, KS 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 102 North Main, Roxbury, KS 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 2022 Current Year Estimate 202.		imate 2023	Propo	sed Budget 2024		
	17101 1911 191	Actual		Actual		Amount of	Proposed
				Tax	Budget Authority	2023 Ad	Estimated
		Tax	T1 000 At4 1714	Rate*	for Expenditures	Valorem Tax	Tax Rate*
Fund	Expenditures	Rate*	Expenditures	0.199	1.150		0.107
General	947	0.241	1,150	0.199	1,130	410	0.107
Debt Service							
Library			22.250	10.512	92.500	75,295	19.344
Road	81,800	19.555	82,850	18.743	83,500		1,442
Cemetery	4,420	1.192	6,000	1.437	6,000	5,612	1.442
N. D. Janes J.	2.500						
Non-Budgeted Funds	100,411						
Special Machinery	190.078	20.988	90.000	20.379	90.650	81,323	20.893
Totals	190.078]	20.966	30,000	20.317		Neutral Rate**	19.981
	10,000		0		0	100000	171701
Less: Transfers	19,000	+			90.650		
Net Expenditure	171,078	ļ	90.000				
Total Tax Levied	74,411	Ł	77,761		XXXXXXXXXXXXX	1	
Assessed Valuation:		,			2.002.202	1	
Township	3,545,495	L	3,815,988		3,892,383	J.	
Outstanding Indebtedness,					2022		
Jan 1	2021		2022		2023	1	
G.O. Bonds	0	L	0		0		
Other	0	[0		0		
Lease Purchase Principal	0	L	0		0	1	
Total	0	[0		0		
*Tay rates are expressed in r	nills						

^{*}Tax rates are expressed in mills.

Scott Anderson Township Clerk

Page No.

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^{**}Revenue Neutral Rate as defined by KSA 79-2988

Roll Call Vote

A Roll Call Vote of the Gypsum Creek Township To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate Held on 9-1/-23
Resolution No. <u>2023-0/</u>

Governing Body Member	Yes	No	No Vote
Jana m. Tal Trusky			
and Mls Clerk	1		
Han Henne Treasurer			
	a Fo		
Total	3		

Certified:	
- 1/ no 1	1 M I
Hollie I	Tolowy
	1

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Gypsum Cree McPherson COUNTY CLERK OF INTENT TO E	k Township, HEREBY NOTIFIES THE XCEED THE REVENUE NEUTRAL RATE;
Yes, we intend to exceed the Revenue Neuronal 20.893. The date of our hearing is 9-1 held at 102 North Main in Roxbury	$\frac{1-23}{}$ at $\frac{9:00}{}$ AM/PM and will be
No, we do not plan to exceed the Revenue the County Clerk on or before August 25, 20	
WITNESS my hand and official seal on	, 20 <u><i>2</i>3</u> .
(Seal)	Clerk or Officer of Governing Body

2024	Buda	et Info	rmation
------	------	---------	---------

	Tax Entity	Exceeded RNR	Publication Date	Hearing Date
a	DD #1	NA	7/11	7/31
c	DD #2	NA	7/11	7/31
	DD #3	NA	7/11	7/31
	County Budget	No	7/26	8/14
	FD 1 & Amb	No	7/26	8/14
	FD 2 & Amb	YES	8/16	8/28
	FD 3	No	7/26	8/14
	FD4 /	YES	8/16	8/28
	FD 5	No	7/26	8/14
	FD 6	No	7/26	8/14
	FD 7	No	7/26	8/14
	FD 8	No	7/26	8/14
	FD 9	No	7/26	8/14
	FD 10	YES	8/16	8/28
		N-	7/5	7/04
	Empire Cem	No	7/5	7/24
	Inman Cem	YES	8/30	9/13
ĺ	Marq Cem	No	Marquette	8/2
	Marq Library	No	Marquette	8/2
	Marq Rec Dist	No	Marquette	10/10
	TOWNSHIPS			
6	Battle Hill	YES	8/23	9/5
	Bonaville	No	Lindsborg	8/1
	Canton	No	7/19	8/1
	Castle	No	7/26	8/12
	Delmore	No	8/2	8/14
d	Empire	YES	8/30	9/13
	Groveland	No	7/26	8/15
	Gypsum Creek	YES	8/30	9/11
	Harper	No	7/19	8/7
	Hayes	No	7/19	8/8
	Jackson	No	7/19	8/8
	King City	No	7/12	7/27
	Little Valley	No	7/5	7/26
	Lone Tree	YES	8/16	8/29
	Marquette	No	Marquette	8/14
1	McPherson	YES	8/23	9/7
*	Meridian	No	7/26	8/31
Ą	Mound	YES	8/30	9/11
	New Gottland 🗸	No	7/19	8/7
	Smoky Hill	No	Lindsborg	8/10
	S. Sharps Creek	No	7/19	8/9
	Spring Valley /	No	7/19	8/2
	Superior	YES	8/23	9/7
	Turkey Creek	No	7/26	8/11
	Union	No	Lindsborg	8/8

file: Documents/2024 Budget Info

MCPHERSON SENTINEL AFFIDAVIT OF PUBLICATION

AFFIDAVIT OF PUBLICATION: #1297830

STATE OF KANSAS SS. COUNTY OF MCPHERSON

I, Dawn Schnepf, as publisher/agent of

MCPHERSON SENTINEL

of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s):.

08/30/2023

Subscribed and sworn to before me this

31 5+ day of August, A.D. 20 23

Notary Public

Advertising Fee: \$72.77

WENDY CHROBAK
Notary Public, State of Kansas
My Appointment Expires
R · 22 · 20 24

See Proof on Next Page

Published in McPherson Sentinel Aug 30, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING
The governing body of
Gyden Creek Township
McPherson County
will meet on September 11, 2023 at 9:00 A.M. at 102 North Main, Roxbury, KS for the purpose of bearing and vering 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 102 North Main. Roxbury. KS 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 Act	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 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	947	0.241	1.150	0.199	1,150	416	0.10	
Road	81,800	19,555	82,850	18.743	83,500	75,295	19.34	
Cemetery	4,420	1.192		1.437	6,000	5.612	1,443	
Non-Budgeted Funds	2,500							
Special Machinery	100,411							
Totals	190,078	20,988	90,000	20,379	90,650	81,323	20,893	
5040000					Revenue N	eutral Rate**	19.981	
Less: Transfers	19,000		0		0			
Net Expenditure	171,078	1	90,000		90,650			
Total Tax Levied	74,411		77,761		XXXXXXXXXXXX			
Assessed Valuation: Township	3,545,495		3,815,088		3,892,383	F		

^{*}Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988
Scott Anderson, Township Clerk

1297830

Resolution No. 2023 - 01

A RESOLUTION OF THE GYPSUM CREEK TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Gypsum Creek Township was calculated as 19.981 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Gypsum Creek Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Gypsum Creek Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE GYPSUM CREEK TOWNSHIP:

The Gypsum Creek Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 19.981 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 11th day of Septemb	er 2023 and SIGN	NED by the Gover	rning Body.
Soul on The			
- Var Jenne			
Work -			
Attested:			

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Gypsum Creek Township

will meet on September 11, 2023 at 9:00 A.M. at 102 North Main, Roxbury, 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 102 North Main, Roxbury, KS 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 2022		Current Year Estimate 2023		Proposed Budget 2024		
		Actual		Actual		Amount of	Proposed
		Tax		Tax	Budget Authority	2023 Ad	Estimated
Fund	Expenditures	Rate*	Expenditures	Rate*	for Expenditures	X Y 1 700	Tax Rate*
General	947	0.241	1,150	0.199	1,150	416	0.107
Road	81,800	19.555	82,850	18.743	83,500	75,295	19.344
Cemetery	4,420	1.192	6,000	1.437	6,000	5,612	1.442
Non-Budgeted Funds	2,500						
Special Machinery	100,411						
Totals	190,078	20.988	90,000	20.379	90,650	81,323	20.893
					Revenue N	eutral Rate**	19.981
Less: Transfers	19,000		0		0		
Net Expenditure	171.078		90,000		90,650		
Total Tax Levied	74,411		77,761		XXXXXXXXXXXXX		
Assessed Valuation:		7)					
Township	3,545,495		3,815,988		3,892,383		
*Tax rates are expressed in mil		4			, ,	1	

Tax rates are expressed in mills.

Scott Anderson, Township Clerk

^{**}Revenue Neutral Rate as defined by KSA 79-2988