Special District
Library

2024

CERTIFICATE

To the Clerk of Miami County, State of Kansas
We, the undersigned, officers of
Library District #1, Miami County
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			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library G		5			
Fund	**K.S.A.**				
General	75-2551	6	902,500	790,201	
Debt Service	10-113				
Employee Benefits	12-16,102		123,450	115,967	
Non-Budgeted Funds					
Totals		xxxx	1,025,950	906,169	
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2023 Total Assessed Valuation	
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 4.169

County Clerk's Use Only - November 1, 2023 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Miami County		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
		Total of all counties:	-

Assisted by:

Address:

Email:

Steven Fike 8/24/23
Marla D. Broadhead 8/24/23
Amy Jo Sam 8/24/23
James Hoecker 8/24/23
Abby Lemke 8/24/23

Attest: _____, 2023

County Clerk

Governing Body

AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: **102160** **P.O. :**
Ad ID: **6745978** **DESC. :Library District No. 1 Budget Summary**

Connie Powell
LOUISBURG LIBRARY DIST #1
206 S BROADWAY
LOUISBURG, KS 66053

Miami County Republic

State of Kansas, Miami County, ss:

I, Sandra Ridings being duly sworn according to law, state that I am the Legal Advertising Coordinator of the Miami County Republic, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Miami County, Kansas, with a general paid circulation on a weekly basis in Miami County, Kansas; and that said newspaper is not a trade, religious, or fraternal publication.
Said newspaper is published at least weekly fifty times a year and has been so published continuously and uninterruptedly in said County and State for a period of more than five years prior to the first publication of the said notice; and has been admitted to the post office of Paola, in said county as second class matter.
That this notice, a true copy of which is hereto attached, was published in the regular and entire issue of said weekly newspaper as follows, to-wit:

Run Dates:	**08/02/23**	**to**	**08/02/23**
Appearances:	**1**		
AD SPACE:	**243**		
TOTAL COST:	**$131.79**		

(Signed) Sandra Ridings

Subscribed and sworn before me this 2 day of August 2023

Judy B. Moreno Notary Public

JUDY B. MORENO
Notary Public - Notary Seal
State of Missouri
Commissioned for Buchanan County
My Commission Expires: June 23, 2024
Commission Number: 12544882

My Commission Expires: 6/23/24

Published in *The Miami County Republic* Wednesday, 8/2/23.

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Library District #1, Miami County

Miami County

will meet on August 24, 2023 at 6:00 at 206 S. Broadway Louisburg, KS 66053 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 206 S. Broadway Louisburg, KS 66053 and will be available at this hearing.

SUPPORTING COUNTIES

Miami 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	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	776,920	4.282	845,500	4.313	902,500	790,201	3.637
Debt Service							
Employee Benefits	108,000	0.575	109,900	0.536	123,450	115,967	0.534
Non-Budgeted Funds	19,367						
Totals	904,287	4.857	955,400	4.849	1,025,950	906,169	4.171
						Revenue Neutral Rate **	*4.169*
Less: Transfers	25,985		48,500		65,300		
Net Expenditures	878,302		906,900		960,650		
Total Tax Levied	795,706		905,814		xxxxxxxxxxxx		
Assessed Valuation	163,856,738		186,778,398		217,244,938		

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*

Library District #1, Miami County

6745978

Resolution No. 2023-08-24

A RESOLUTION OF THE LIBRARY DISTRICT NO. 1, MIAMI COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the LIBRARY DISTRICT NO. 1 MIAMI COUNTY, KANSAS was calculated as 4.169 mills by the MIAMI County Clerk; and

WHEREAS, the budget proposed by the Governing Body of LIBRARY DISTRICT NO. 1, MIAMI COUNTY, KANSAS will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on AUGUST 24, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

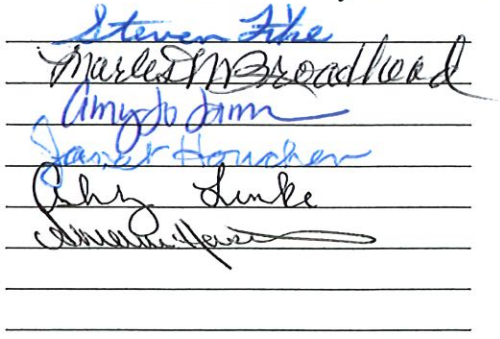
WHEREAS, the Governing Body of the LIBRARY DISTRICT NO. 1, MIAMI COUNTY, KANSAS, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LIBRARY DISTRICT NO. 1, MIAMI COUNTY, KANSAS:

The LIBRARY DISTRICT NO. 1, MIAMI COUNTY, KANSAS shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.169 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 24TH day of AUGUST 2023 and SIGNED by the Governing Body.



Roll Call Vote

Louisburg Library District No. 1, Miami County, KS

(Name of Taxing Entity)

Date of Hearing to Exceed Revenue Neutral Rate: **Thursday, August 24, 2023**

Resolution #2023-8-24

Governing Body Member (Please Print)	Yes	No	Abstain or Absent
Marlis Broadhead	✓		
Steve Fike	✓		
Amani Hasian	✓		
Janet Houchen	✓		
Amy Jo Jamison	✓		
Merilyn Kelly			✓
Ashley Lemke	✓		

Attested:

_____

Special District
Library

2024

CERTIFICATE

To the Clerk of Miami County, State of Kansas
We, the undersigned, officers of
Library District #1, Miami County
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.

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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library G		5			
Fund	**K.S.A.**				
General	75-2551	6	902,500	790,201	3.643
Debt Service	10-113				
Employee Benefits	12-16,102		123,450	115,967	0.535
Non-Budgeted Funds					
Totals		xxxx	1,025,950	906,169	
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2023 Total Assessed Valuation	216,919,481
RNR Hearing Notice					
Neighborhood Revitalization Rebate					
				Revenue Neutral Rate	4.169

County Clerk's Use Only - November 1, 2023 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Miami County		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
		Total of all counties:	-

Assisted by:

Address:

Email:

Attest: _____, 2023

County Clerk

Governing Body

Library District #1, Miami County
Miami 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	805,656	63,269	1,198	1,637	3,683	373
Debt Service	0	0	0	0	0	0
Employee Benefits	100,158	7,865	149	204	458	46
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	905,814	71,134	1,347	1,841	4,141	419

County Treas Motor Vehicle Estimate 71,134

County Treas Recreational Vehicle Estimate 1,347

County Treas 16/20M Vehicle Estimate 1,841

County Treas Commercial Vehicle Tax Estimate 4,141

County Treas Watercraft Tax Estimate 419

MVT Factor 0.07853

RVT Factor 0.00149

16/20M Factor 0.00203

Comm Veh Factor 0.00457

Watercraft Factor 0.00046

2024

Library District #1, Miami County
Miami County

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 Imp. Fund	25,985	48,500	65,300	12-1258
	Totals	25985	48500	65300	
	Adjustments*				
	Adjusted Totals	25985	48500	65300	

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

Transfer Statutes – Special Districts

K.S.A. 10-117a. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. **Transfer to special ambulance or emergency medical service equipment fund.** May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631o. **Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-1258. Public library capital improvement fund. Authorizes an annual transfer of up to 10% of the general fund to a capital improvement fund, and a retransfer to the general fund of such amounts not needed for capital improvement purposes.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. **Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 17-1336a. Transfer to special road completion fund; transfer to special machinery and equipment fund. (a) Authorizes a cemetery district to make an annual transfer of any tax levy surpluses existing at the end of a budget year to a special fund for the completion of road improvements.

(b) Authorizes a cemetery district to transfer up to 25% of any tax levy surpluses existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance.

K.S.A. 19-3612c. Transfer to and from special fire protection reserve fund. Fire district may transfer annually from general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

K.S.A. 19-3623e. Transfer to and from special fire protection reserve fund (Johnson County). Fire district organized under K.S.A. 19-3613 *et seq.* , may transfer annually from the general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

K.S.A. 24-136. Transfer to special emergency fund. Drainage district governing body may transfer, during an emergency, any surplus money from the drainage district general fund to a special emergency fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

K.S.A. 80-1559. **Transfer to and from special township fire district reserve fund.** Township fire districts may transfer, annually, up to 25% of from the fire fund to a special township fire district reserve fund, and may retransfer such amount not needed to the fund from which it came.

Library District #1, Miami County
Miami 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:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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
			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: Library District #1, Miami County
Miami 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 vear.

First test:

	Current Year 2023	Proposed Year 2024
Unencumbered Cash Balance Jan 1	$47,551	$75,736
Ad Valorem Tax	$796,794	$790,201
Delinquent Tax	$0	$0
Motor Vehicle Tax	$76,891	$63,269
16/20M Vehicle Tax	$0	$1,637
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$921,236	$930,843
Difference in Total Taxes:	$9,608	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	No	
Levy Rate	4.313	3.637
Difference in Levy Rate:	(0.676)	
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.

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	40,315	47,551	75,736
Receipts:			
Ad Valorem Tax	684,215	796,794	xxxxxxxxxxxxxxx
Delinquent Tax	10,840		
Motor Vehicle Tax	69,073	76,891	63,269
Recreational Vehicle Tax	1,308		1,198
16/20M Vehicle Tax	1,407		1,637
Commercial Vehicle Tax	3,947		3,683
Watercraft Tax			373
LAVTR			0
Personal Property Tax	9,481		
Rental Excise Tax	46		
Oil & Gas Tax	282		
Erate	792		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	186		
Neighborhood Revitalization Rebate			0
Miscellaneous	2,579		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**784,156**	**873,685**	**70,161**
Resources Available:	**824,471**	**921,236**	**145,897**
Expenditures:			
	776,920	845,500	902,500
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**776,920**	**845,500**	**902,500**
Unencumbered Cash Balance Dec 31	47,551	75,736	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	776,920	845,500	902,500
		Non-Appropriated Balance	25,000
		Total Expenditure/Non-Appr Balance	927,500
		Tax Required	781,603
	Delinquent Comp Rate:	1.1%	8,598
		Amount of 2023 Ad Valorem Tax	790,201

Qualifies for

CPA Summary

Library District #1, Miami County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,789	2,175	23
Receipts:			
Ad Valorem Tax	91,879	99,056	xxxxxxxxxxxxxxxx
Delinquent Tax	1,249		
Motor Vehicle Tax	8,169	8,691	7,865
Recreational Vehicle Tax	154		149
16/20M Vehicle Tax	146		204
Commercial Vehicle Tax	479		458
Watercraft Tax			46
Personal Property Tax	1,268		
Oil & Gas Tax	38		
Rental Excise Tax	5		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**103,386**	**107,747**	**8,722**
Resources Available:	**110,175**	**109,923**	**8,745**
Expenditures:			
	108,000	109,900	123,450
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
Total Expenditures	**108,000**	**109,900**	**123,450**
Unencumbered Cash Balance Dec 31	2,175	23	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	108,000	109,900	123,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	123,450
		Tax Required	114,705
	Delinquent Comp Rate:	1.1%	1,262
		Amount of 2023 Ad Valorem Tax	115,967

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

Library District #1, Miami County

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Fund		**Gifts/Grants/Bus. Fund**		**Louisburg Library Campaign**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	891,642	Cash Balance Jan 1	108,772	Cash Balance Jan 1	1,015	Cash Balance Jan 1		Cash Balance Jan 1		1,001,429
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	27,923	Copies, fines, etc.	4,887							
Gifts	5,548	Gifts	3,120							
Interest	12,176	Grants	17,228							
Total Receipts	45,647	Total Receipts	25,235	Total Receipts	0	Total Receipts	0	Total Receipts	0	70,882
Resources Available:	937,289	Resources Available:	134,007	Resources Available:	1,015	Resources Available:	0	Resources Available:	0	1,072,311
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Improvements	13,625									
Summer Blessings			5,742							
Total Expenditures	13,625	Total Expenditures	5,742	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	19,367
Cash Balance Dec 31	923,664	Cash Balance Dec 31	128,265	Cash Balance Dec 31	1,015	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,052,944 **
										1,052,944 **

** Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds – Special Districts

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631p. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-1258. Public library capital improvement fund. Authorizes a library board to transfer annually up to 10% of the general fund to a capital improvement fund, to be used for improving, furnishing, equipping, remodeling, or making additions to the library.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. N**eighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 17-1336a. Cemetery district special road and machinery funds. Authorizes a cemetery district board to transfer all or any portion of any surpluses of the moneys derived from any tax levy existing at the end of a budget year to a special fund for the completion of road improvements. No more than one such transfer shall be made.

And, such board may transfer any surpluses of the money derived from any tax levy existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance. The amount of such transfer shall not exceed 25% of the annual budget.

19-3601 *et seq.* may establish a special fund for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

K.S.A. 19-3623e. Fire protection reserve fund (Johnson County). Fire district created under K.S.A. 19-3613 *et seq.* may establish a special fund for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

K.S.A. 24-136. Drainage district special emergency fund. Drainage district may establish a special emergency fund to pay the costs and expenses resulting from an emergency within the district.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-2925. Budgets exempt from the state budget law. The state budget law does not apply to any money received as a gift or bequest.

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of

Library District #1, Miami County

Miami County

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

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

SUPPORTING COUNTIES

Miami 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	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	776,920	4.282	845,500	4.313	902,500	790,201	3.637
Debt Service							
Employee Benefits	108,000	0.575	109,900	0.536	123,450	115,967	0.534
Non-Budgeted Funds	19,367						
Totals	904,287	4.857	955,400	4.849	1,025,950	906,169	4.171
						*Revenue Neutral Rate ** *	*4.169*
Less: Transfers	25,985		48,500		65,300		
Net Expenditures	878,302		906,900		960,650		
Total Tax Levied	795,706		905,814		xxxxxxxxxxxx		
Assessed Valuation	163,856,738		186,778,398		217,244,938		

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*

0

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Library District #1, Miami County

Miami County

will meet on August 24, 2023 at 6:00 at 206 S. Broadway Louisburg, KS 66053 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 206 S. Broadway Louisburg, KS 66053 and will be available at this hearing.

SUPPORTING COUNTIES

Miami 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	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	776,920	4.282	845,500	4.313	902,500	790,201	3.637
Debt Service							
Employee Benefits	108,000	0.575	109,900	0.536	123,450	115,967	0.534
Non-Budgeted Funds	19,367						
Totals	904,287	4.857	955,400	4.849	1,025,950	906,169	4.171
						*Revenue Neutral Rate ** *	*4.169*
Less: Transfers	25,985		48,500		65,300		
Net Expenditures	878,302		906,900		960,650		
Total Tax Levied	795,706		905,814		xxxxxxxxxxxx		
Assessed Valuation	163,856,738		186,778,398		217,244,938		

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*

Library District #1, Miami County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Library District #1, Miami County

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Miami County (home county)

Revenue Neutral Rate*	4.169	Proposed Tax Rate	4.171

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Library District #1, Miami County 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Employee Benefits			0
			0
			0
			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 217,244,938

Valuation Factor: 217,244.938

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**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 LIBRARY DISTRICT #1, MIAMI COUNTY, HEREBY NOTIFIES THE MIAMI COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 4.171. The date of our hearing is August 24, 2023 at 6:00 PM and will be held at 206 S. Broadway in Louisburg, 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, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the ___(Governing Body Name)___ To Levy a Property Tax Exceeding th
Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on __(Date)__
Resolution No. _____

Governing Body Member	Yes	No
TOTAL		

Certified:

_____

ıe Revenue

No Vote

Resolution No. _____

A RESOLUTION OF THE _____, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the _____ was calculated as _____ mills by the _____ County Clerk; and

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

WHEREAS, the Governing Body held a hearing on _____ (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the _____, 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 _____:

The _____ shall levy a property tax rate exceeding the Revenue Neutral Rate of _____ 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 ____ day of _____ (month and year) and SIGNED by the Governing Body.

_____
_____
_____
_____
_____
_____
_____
_____

Attested:

_____

Tab A

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2022 'total expenditures' exceed your 2022 'budget authority.'

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

Can the potential violation be corrected at this time?

If the municipality financial records have **not been** closed (i.e. an audit has not been completed, or the 2024 adopted budget has not been submitted to the county clerk) then the budget law violation can be fixed before submission of the budget to the county clerk.

What should I do?

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2022 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2022 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2022 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure* .

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the

budget, you must have the complete amending process completed before the end of the calandar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

What if the 2022 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2022 has been completed, or the 2024 adopted budget has been submitted to the county clerk), then the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

Tab B

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2022 expenditures show that you finished the year with a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Is this a violation?

Hopefully not. The first thing that you might do is to review K.S.A. 10-1116 to see if your fund might be one of those for which a negative cash balance is permitted.

What if K.S.A. 10-1116 applies?

If the fund falls into one of the categories, then a cash basis law violation has not occurred. Please annotate to the left of the 'See Tab B' as follows: "*10-1116 applies.*"

What if K.S.A. 10-1116 does not apply?

If the fund does not fall into one of the categories, then let's explore your options, below, to see if we can help you avoid a cash basis law violation.

Options

If your financial records for 2022 are not closed (i.e. an audit has not been completed, or the 2024 adopted budget has not been submitted to the county clerk) then either your fund receipts will need to be increased (transfer from another fund) or your expenditures will need to be decreased (shifting of expenditures to another fund), or a combination of the two.

Increasing your receipts through one or more transfers is contingent upon the available cash, budget authority, and statutory authority for the transfer from the fund or

funds from which one or more transfers might be made.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

What if K.S.A. 10-1116 does not apply, and no options are available to me?

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation. However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

Tab C

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2023 'total expenditures' exceed your 2023 budget authority.'

In short, you are looking at a potential budget law violation if you truly end up the year as your current estimates reflect. The good news is that you have an early indication of possible issues which can be addressed sooner rather than later.

Should the potential for a violation be corrected at this time?

Naturally, our preference would be that you consider your 2023 numbers to see what steps might be necessary to ensure that your expenditures do not, at year-end, exceed your budget authority for this fund.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Well, let's look to see if any of your 2023 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2023 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure* .

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the

general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, though, that the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unemcumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

Tab D

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2023 estimated expenditures show that at the end of this year you will have a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Should this be fixed?

Yes, by all means. You really don't want to end this year with a negative cash balance in the fund. At a minimum you will want your ending cash balance to be $0.

Now, it is possible that this is one of those funds which may, under K.S.A. 10-1116, end the year with a negative cash balance, but otherwise you will want to make sure that it does not.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Either your fund receipts will need to be increased before the end of the year (transfer from another fund) or your expenditures will need to be decreased before the end of the year (shifting of expenditures to another fund), or a combination of the two.

So, let's look to see if any of your 2023 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether

you can reduce or eliminate one or more transfers.

Additionally, do your 2023 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure* .

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.

Tab E

Proposed Budget Year - Possible Budget Law Violation
No Levy Funds

Welcome. You have been directed to this tab because your estimated 2024 'total expenditures' exceed your 2024 Unemcumbered cash balance Dec 31.'

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

Should this be fixed before we adopt the budget?

Yes. The budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in $0 or a positive cash balance.

How do I fix the violation?

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

Is there a benefit to having a positive cash balance?

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a $0 balance.

Why? Well, remember that no levy funds do not result in a levy of property tax dollars. So, there is no impact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage to the municipality of budgeting the no levy fund to end the budget year with a $0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with unanticipated

spending during the budget year it will not need to amend its budget to do so.

Of course, by budgeting to $0 the municipality does not have to spend down to $0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

Thank you.

Municipal Budget Tools/Explainers for Various Situations

Revenue Neutral Rate

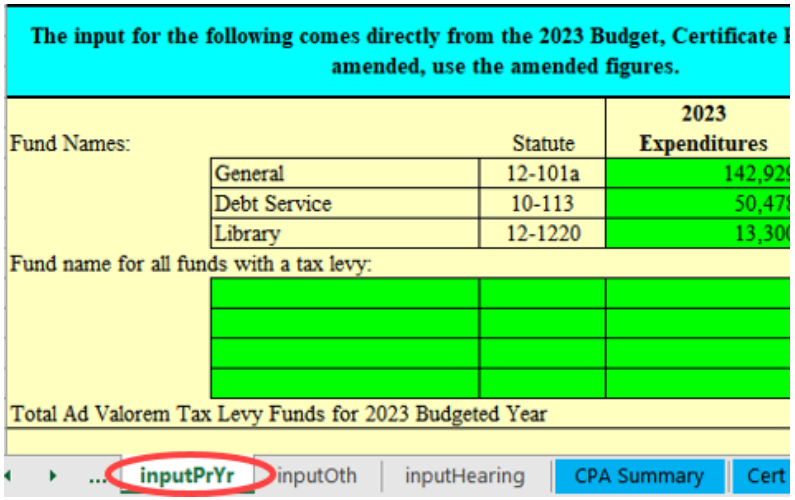
- RNR – Rate calculated to compare prior year ad valorem tax to current year estimates
- RNR = (Prior year ad valorem revenue/current year valuation estimate) X 1,000
  Note: Revenue used is the final billed tax revenue

Example: RNR = (**A** $80,773/**B** 1,323,770) X 1,000 = **C** 61.017
Prior year mill levy rate was **D** 66.44

Prior Year Ad Valorem Revenue

A The prior year ad valorem revenue comes from the 2023 budget certificate page.
It is the total for the Amount of 2022 Ad Valorem Tax column.
The 2022 Ad Valorem Tax by fund is keyed in the 2022 Ad Valorem Tax column in the 2024 budge
workbook inputPrYr tab.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	142,929	50,454	41.502
Debt Service	10-113	8	50,478	20,951	17.234
Library	12-1220	8	13,300	9,368	7.706
					0.000
					0.000
					0.000
					0.000
Special Highway		9	30,827		
Water Utility		9	118,594		
Special Parks & Rec		10	1,275		
Sewer Utility		10	71,619		
				A	
Non-Budgeted Funds		12			
Totals		xxxxxx	429,022	80,773	66.442



Current Year Valuation Estimate

B The current year valuation estimate comes from the County Clerk's Budget Information for the the 2024 Budget received from the county clerk in June.
The information from the County Clerk's Budget Information for the 2024 Budget is keyed in the 2024 budget workbook inputOth tab.

Revenue Neutral Rate

C The revenue neutral rate is calculated by the county clerk and provided to each taxing subdivisi

Prior Year RNR/Mill Levy Rate

D The sum of the actual tax rates

1. Valuation Information as of June 15, 2023	Estimated Assessed Valuation	Territory Added	
Real Estate	1,207,369		
Personal Property	73,147		
State Assessed	43,254		
Total	1,323,770 B	0	
New Improvements	17,037		
Remodeling and Renovations	5,000		
2. Personal Property for June 15, 2022			73,147
3. *Revenue Neutral Rate*			*61.017* C

From the County Clerk's Budget Information		
Total Assessed Valuation for 2023		
Gross earnings (intangible) tax estimate for 2024		
Neighborhood Revitalization		
Revenue Neutral Rate	61.017 C	
Actual Tax Rates for the 2023 Budget:		
Fund		**Rate**
General		41.502
Debt Service		17.234
Library		7.706
Total		66.442

How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X
X / 1000 = value of one mill

Computation of Example: $312,000,000 (assessed valuation) / 1000 = $312,000 (value of one mill)

In this example, one mill for the municipality will generate $312,000 in taxes.

Input the assessed valuation: = $312,000,000

$312,000,000 / 1000 = #########

Formula:
$312,000,000 (assessed valuation) / 1000 = ######### (value of one mill)

*****

To Determine a Mill Rate Increase

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$312,000,000 / 1000 = #########

In the **next step**, we will determine the increase:

$50,000 (increased property tax) / $312,000 (mill value) = .160 increase to the mill rate

Formula:						
$312,000,000	(asd. val.)	/	1000	=	#########	(value one mill)
$50,000	(property tax)	/	$312,000.00	(mill value)	=	0.160 (mill rate increase)

*****

Impact of a Property Tax Increase on a $100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a $100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:
$312,000,000 / 1000 = $312,000 (example #1)
$50,000 / $312,000 = .160 mills (example #2)

The **second step** is to determine the residential property assessed value:
$100,000 home x .115 = $11,500 (assessed value)

The **last step** is to determine the property tax increase:
$11,500 (assessed value) x .160 (mill rate) / 1000 = $1.84
The increase in property tax for a $100,000 home will be $1.84

Formula:						
First Step:	(assessed valuation) $312,000,000	/	1000	=	#########	(value of 1 mill)
Second Step:	(increased prop. tax) $50,000	/	(value of 1 mill) $312,000.00	=	0.160	(increase mill rate)

	(value of the home)						
Third Step:	$100,000	x	0.115	=	$11,500	(assessed value)	
	(assessed value)		(increase mill rate)			(increase tax)	
Result:	$11,500	x	0.160	/	1000	=	$1.84

*****

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:						
	(assessed valuation)					
First Step:	$312,000,000	/	1000	=	#########	(value of 1 mill)
	(increased prop. tax)		(value of 1 mill)			
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)
	(value of the property)					
Third Step:	$2,500,000	x	0.300	=	$750,000	(assessed value)
	(assessed value)		(increase mill rate)			(increase tax)
Result:	$750,000	x	0.160	/	1000	= $120.19

*****

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The

foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

Formula:							
	(assessed valuation)						
First Step:	$312,000,000	/	1000	=	#########	(value of 1 mill)	
	(increased prop. tax)		(value of 1 mill)				
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)	
	(value of the property)						
Third Step:	$2,500,000	x	0.250	=	$625,000	(assessed value)	
	(assessed value)		(increase mill rate)			(increase tax)	
Result:	$625,000	x	0.160	/	1000	=	$100.16

*****

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

Formula:							
	(value of the home)		(residential %)		(assessed value)		
First Step:	$100,000	x	0.115	=	$11,500		
	(assessed value)		(total mill rate)			(impact, total mills)	
Second Step:	$11,500	x	52.869	/	1000	=	$607.99

*****

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

Formula:

(desired mill rate)		(total assd. valuation)				(total taxes levied)
52.869	x	$312,000,000	/	1000	=	$16,495,128.00

Helpful Links

Municipal Services (Kansas Department of Administration, Accounts and Reports) – Budget forms, confirmation of payments, transfer statutes, non-budgeted fund statutes, etc.
https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services

State Debt Setoff Program (Kansas Department of Administration, Accounts and Reports) – Passive collection tool to assist municipalities with collection of unpaid utility bills, etc.
https://admin.ks.gov/offices/accounts-reports/state-agencies/finance/setoff-program

League of Kansas Municipalities
https://www.lkm.org/

Kansas Legislature – Kansas Statutes (usually updated in January), House and Senate Bills, etc.
http://www.kslegislature.org/li/

Kansas Attorney General Opinions
https://ag.ks.gov/media-center/ag-opinions

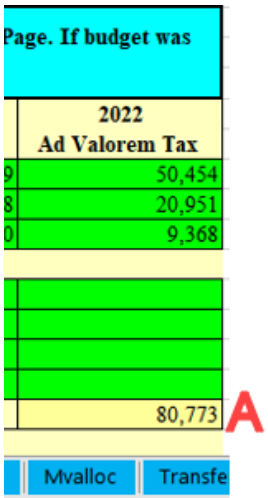
Kansas State Treasurer
https://www.kansasstatetreasurer.com/fin_serv.html

Kansas Department of Revenue
https://www.ksrevenue.gov/

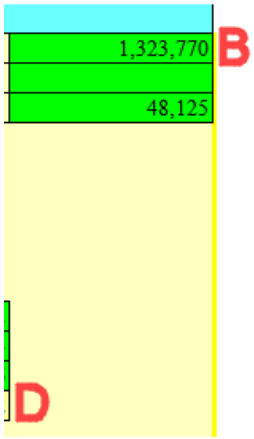
Kansas Department of Revenue – Property Valuation
https://www.ksrevenue.gov/pvdindex.html

Kansas Pooled Money Investment Board – Investment of Idle Funds in the Municipal Investment Pool
https://pooledmoneyinvestmentboard.com/

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The following changes were made to this workbook during April 2023:

Reprogram final rate computation on Certificate page

Corrected transfer programming for General/Special Machinery and Road/Special Machinery

Created Budget Tools, removed 'helpful links' and 'mill rate computation' (those tabs are now located in 'B

Added Roll Call Vote Record Sample

The following changes were made to this workbook during March 2022

1. Budget instructions were updated.

2. Basic and consistent formatting throughout (including updating fonts, consistent language and print areas)

3. Removed (by hiding rows - data is still present in background) new improvements, personal property, terrotory added, changed use, and expiration of tax abatements on "Input Oth" tab

4. Updated budget hearing input tab to include inputs for combined hearing notice and rate only notice. Retitled tab "InputBudHearing"

5. Updated Budget Hearing Tab formating and consistency

6. Added alternate Combined Rate and Budget Hearing notice tab for subdivisions that will publish and hold the RNR rate and budget hearing in conjunction with eachother.

7. Added RNR Hearing Notice for an optional publication for the RNR hearing only

8. Added sample resolution to exceed RNR and sample notice to county clerk to report intention to exceed RNR

9. Updated helpful links to provide accurate weblinks.

10. Added RNR to Certificate Page

The following changes were made to this workbook during April 2021

1. CPI was removed (2021 SB 13)

2. Computed Limit/Tax Lid references and tabs were removed throughout workbook (2021 SB 13)

3. Budget Summary Page was updated to include Revenue Neutral Rate (2021 SB 13)

4. Instructions were adjusted to reflect changes from 2021 SB 13.

5. Updated Cert (Table of Contents) and page numbering.

The following changes were made to this workbook April 2020

Entered 2021 for the Budget Year and 1.8% as the CPI Percentage on the InputPrYr tab.

Updated helpful links tab

The following changes were made to this workbook in April 2018

1. Updated the Municipal Services' contact information on the Instruction tab
2. entered 2020 for the Budget Year and 2.5% for the CPI Percentage on the InputPrYr tab
3. Highlighted tabs (pages) in blue if the page is to be printed and submitted as part of the budget

The following changes were made to this workbook in April 2018

1. Added the CPA Summary tab.
2. Added the CPA Summary comment box on the Certification Page and all fund pages.
3. Renamed the Pub. Notice Option 1 tab to Notice of Vote.
4. Removed the Pub. Notice Option 2 and 3 tabs.

The following changes were made to this workbook on 3/7/2017

1. inputPrYr tab, inserted CPI percentage, linked the percentage to the Computation tab.

The following changes were made to this workbook on 2/25/2016
1. Added K.S.A. 80-1559 thumbnail to the NonBudFunds tab.

The following changes were made to this workbook on 2/3/2016
1. Inserted 2015 CPI percentage on computation tab.

The following changes were made to this workbook on 1/21/2016
1. On tax levy funds NR estimate shown as a negative receipt.

The following changes were made to this workbook on 10/1/2015
1. Added edits related to adoption of a resolution.
2. Added a sample resolution tab.
3. Added a third notice of vote option.
4. Added to each fund a "cash forward" expenditure line item.
5. Added a total tax levy comparison tool adjacent to each tax levy fund.

The following changes were made to this workbook on 1/22/2015
1. Inserted 2014 CPI percentage on computation tab.

The following changes were made to this workbook on 10/28/14
1. Various workbook changes associated with commercial vehicle and watercraft tax estimates.

The following changes were made to this workbook on 9/9/2014
1. Added "Supporting Counties" section to the notice of budget hearing on the summ tab.

The following changes were made to this workbook on 7/15/2014
1. Added the ROUND function to cell J38 in the computation tab so result will be a whole number.

The following changes were made to this workbook on 7/8/2014
1. Correction of formula in cell j41 of the computation tab.

The following changes were made to this workbook on 5/22/2014
1. Several changes to workbook associated with 2014 HB 2047.

The following changes were made to this workbook on 4/21/2014
1. "Budget Authority Amount" cell added to budget year column of all funds.

The following changes were made to this workbook on 3/27/2013
1. Instruction tab narrative modification.

The following changes were made to this workbook on 10/10/2012
1. Added "resolution required? yes/no" message to area adjacent to each tax levy fund.

The following changes were made to this workbook on 06/12/2012

1. Corrected the Debt tab, provided spacing so the page number would not overwrite the written instructio

The following changes were made to this workbook on 12/29/2011

1. Instructions tab, added #2b for adjusting ad valorem taxes.
2. Instructions tab, added #3, 3a, and 3b concerning inputoth tab.
3. Instructions tab, changed #4 for adding name of official for Budget Summary page.
4. Instructions tab, added #4b for new max published date on 'inputBudSum' tab.
5. Instructions tab, changed #6a to reflect about temporary notes and no-fund warrants.
6. Instructions tab, changed #7 to remove slider column and computations.
7. Instructions tab, changed #13b to reflect all tax levy pages with 'Projected Carryover' table.
8. Instructions tab, changed #13c to reflect all tax levy pages with 'Desired Carryover' and warning about d
9. Instructions tab, added #13d for last year mill rate, proposed total mill rate, and last year total mill rate.
10. Instructions tab, changed #13e added that not signing the Budget Summary page will not require to be
11. InputPrYr tab, added column for adjusting ad valorem taxes to reflect a better picture of actual taxes received, allow a rate to be used to compute the new amount, and links the new amounts to the appropriate fund page, if used, otherwise used the original amounts.
12. InputOth tab, section for Computation of Delinquency, change to % from rate and provided example, link to all tax levy fund page will show as % vs rate.
13. InputBudSum tab, added official name and latest date for publication of Notice of Budget Hearing.
14. Cert tab, right justifyed figures versus having figures centered.
15. Cert tab, put spaces between governing body signatures block.
16. Mvalloc tab, removed slider column and computation for slider.
17. All tax levy fund pages removed the link from Mvalloc tab for slider and converted cells to blank.
18. Debt and Lpform tab added a blank new column at left side and formated 'type of debt' and 'item purch
19. All fund pages changed the year column heading, example 'Prior Year Actual' to 'Prior Year' second lir
20. Change out the 'Mill Rate Computation' tab so to agree with the website.
21. All tax levy fund pages added 'Mill Rate Comparison' table.
22. Certificate tab added a place for the email address of the assisted by.

The following changes were made to this workbook on 6/22/2011

1. General fund tab management tool; corrected link in cell G55.

The following changes were made to this workbook on 4/19/2011

1. Summ tab changed proposed year expenditure column to 'Budget Authority for Expenditures.'
2. Summ tab actual total computation amended.

The following changes were made to this workbook on 10/27/2010

1. All pages removed the revision date.
2. All tax levy fund pages reduced the columns and revised the bottom of pages for see tabs.
3. Instruction tab added lines 13b (last year mill rate), 13c (desired mill rate), 11a(project carryover), 11b (Desired Carryover), 11d (project carryover Debt), and 16 (protection).
4. Certificate tab change the 'Expenditure' heading by adding 'Budget Authority for Expenditures.'

5. Certificate tab add the year in the block for 'County Clerk Use Only.'
6. Gen tab added table for 'Projection of Cash Carryover.'
7. Gen tab added table for 'Desired Carryover.'
8. Gen tab redefine print que to not include tables.
9. Gen tab hid the comp for see tabs.
10. DebtService tab added table for 'Projected Carryover.'
11. DebtService tab redefine print que and hid comp for see tabs.
12. Levy page9 and page10 tab hid comp for see tabs.
13. Summ tab merged cells above the 'Township Officer' and center a name if used.
14. Summ tab changed proposed year expenditure column to 'Budget Authority (Includes Carryover).
15. Summ tab added four tables to the right of the form.
16. Revised TransferStatutes and NonBudFunds tabs.
17. Added Mill Rate Computation tab.
18. Summ tab redefine print que.
19. Add Helpful Links tab.
20. Certificate page deleted state block.
21. Inputoth tab changed Actual Delinquency tax from -2 to -3.
22. All tax levy fund pages, changed 'Fund Page' to 'Fund Page for Funds with a Tax Levy.'
23. Budget Summary tab changed proposed column heading from 'Actual' to 'Estimate.'

The following changes were made to this workbook on 1/05/2010
1. Instruction tab added line 8b concerning schedule of transfers adjustments.
2. Transfers tab changed note so to identify current and proposed columns for non-budgeted funds transfer
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts.'

The following changes were made to this workbook on 12/28/2009
1. Nhood tab added note for computing table.

The following changes were made to this workbook on 12/08/2009
1. Instruction tab, added step 3 for 'inputBudSum.'
2. Added tab 'inputBudSum.'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputBuc
4. Bud Summary delete a space and combine sentences 'Detail…' and 'and will' for where budget infor loca

The following changes were made to this workbook on 9/28/2009
1. Added tab 'TransferStatutes.'
2. Added tab 'NonBudFunds.'
3. Added 'See Tab A - E' for violations.
4. Instruction tab added 10e and 7c, and changed 10c, 10d, and 10h.
5. Changed each fund page taking out the 'Yes' and 'No' and replacing with See Tab for violation.
6. Nhood tab changed the Net valuation to July 1.
7. Certificate tab moved the Assisted By: and added more lines for governing body signatures.

The following changes were made to this workbook on 9/01/2009

1. Mvalloc tab change cells c-11 to c-14 from reference 'D' to 'E.'
2. InputPrYr tab A21 add 'If amended ….'
3. InputPrYr tab changed from Bond & Interest to Debt Service.
4. InputOth tab changed from Bond & Interest to Debt Service.

The following changes were made to this workbook on 5/08/2009
1. InputPrYr tab, cell d21, changed from d11 to d11-1 in order to correct date.

The following were changed to this spreadsheet on 3/19/2009
1. Certificate page change fund name Bond & Interest to Debt Service.
2. Debt Service fund page name from Bond & Interest to Debt Service.
3. Budget Summary page fund name from Bond & Interest to Debt Service.

The following were changed to this spreadsheet on 2/23/2009
1. Instruction under Submitting of Budget ….required electronic submission.
2. Input other tab line 106 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 10/24/2008
1. Input tab (inputPrYr) added column for the current year expenditures.
2. Added to all tax levy fund pages the miscellaneous receipt for the proposed year comparison takes into account the ad valorem taxes for the 10% Rule.
3. All tax levy funds and no tax levy funds fund pages made the following changes:
3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.
3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.
3c. In statements about violations, if no violation occurs, then a red 'No' will appear.
delinquency computation rate.
5. All no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.
6. Neighborhood Revitalization (nhood) took off the protection for the page number and made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
Revitalization rebate.
9. Added instruction line 2b to explain how to delete delinquency rate from tax levy fund pages.
10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).
11. Changed the revised date on all pages changed.
12. Added instruction lines 9g to 9l for additional edits for budget authority.
13. Added Non-budgeted fund form and link to certificate and summary pages.

The following were changed to this spreadsheet on 8/06/2007
1. All dates are linked to the inputpryr page.
2. Instruction page changed the POC, electronic submission, blue area, and transfers expended.
3. Split the input page to inputpryr and inputoth.
4. Moved the mil rates from prior budget to Clerk info section.
5. Added the Outstanding Indebtedness info to the input page and link to Budget Summary page.

6. Added note about Delinquency Rate on input and changed all computation on the fund pages.
7. Added debt links to the Computation Determine Limit.
8. Transfers page added links to the Budget Summary page and allows for adjustments to the transfers.
9. Added links from the indebtedness page to the Budget Summary page by separating bonds.
10. Hard coded the Bond & Interest fund to the Certificate and Budget Summary pages. Also made the Bond & Interest its own fund page.
11. Budget Summary added transfers adjustments and linked them along with the indebtedness info.
12. Added "is a resolution required" statement with either yes or no automatic shown on Certificate.
13. moved the assisted blocks from center to left side on Certificate.
14. Added another space for "assisted by" on Certificate allowing two lines for name of company.
15. Added to instructions about non-appropriated funds limit of 5%.
16. Added warning "Exceeds 5%" on all fund pages for the non-appropirated balance.
17. Added Neighborhood Revitalization table and linked to the tax levy fund pages.
18. Added Neighborhood Revitalization expenditures to all tax levy fund pages.
19. Added Neighborhood Revitalization Rebate page number to the Certificate page.
20. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash vi
21. Added instruction on the addition for item 20.
22. Added 'miscellaneous' category to the receipt/expenditure for all fund pages and set error message.
23. Added to the instruction about correct the error message for the miscellaneous.
24. Expanded on the preparation of budget note 12 for instructions for the Notice of Budget Hearing.
25. Added to instruction for submission that deadline for submission to clerk Aug 25.
26. Added 'excluding oil, gas, and mobile homes' to lines 20 and 34 on Clerks budget info on tab inputoth.

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