

**Notice of Hearing to Exceed Revenue Neutral Rate and Budget Hearing**

The governing body of Labette County, Kansas will meet on August 28, 2023, at 9:00 AM, at the County Commissioner's Chambers 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 and Revenue Neutral Rate. Detailed budget information is available at the County Clerk's Office 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 slight change depending on final assessed valuation.

| FUND                           | Prior Year Actual for 2022 |                  | Current Year Estimate for 2023 |                  | Proposed Budget for 2024          |                               |                         |
|--------------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|-------------------------|
|                                | Expenditures               | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Est. Tax Rate* |
| General                        | 7,258,759                  | 25.089           | 9,028,122                      | 24.760           | 9,875,601                         | 5,268,595                     | 34.463                  |
| Special Purpose Funds:         |                            |                  |                                |                  |                                   |                               |                         |
| Abandoned Cemetery Maintenance | 140,141                    | 0.305            | 62,557                         | 0.092            | 80,143                            | 82,009                        | 0.536                   |
| Emergency Phone Equipment      | 125,538                    |                  | 170,000                        |                  | 170,000                           |                               |                         |
| Health                         | 542,051                    | 2.544            | 705,163                        | 1.948            | 784,193                           | 189,110                       | 0.910                   |
| Health Care Services           | 870,777                    |                  | 900,000                        |                  | 870,000                           |                               |                         |
| Intellectual Disabilities      | 125,822                    | 0.798            | 127,000                        | 0.758            | 127,000                           | 114,791                       | 0.751                   |
| Mental Health                  | 142,351                    | 0.897            | 223,400                        | 1.399            | 145,000                           | 117,840                       | 0.771                   |
| Noxious Weed                   | 122,397                    | 0.636            | 172,765                        | 0.780            | 183,683                           | 130,577                       | 0.854                   |
| Noxious Weed Capital Outlay    | 0                          |                  | 0                              |                  | 100,000                           |                               |                         |
| Road and Bridge                | 4,172,707                  | 22.442           | 4,772,098                      | 23.037           | 4,882,197                         | 2,827,321                     | 18.494                  |
| Special Alcohol                | 500                        |                  | 10,000                         |                  | 5,000                             |                               |                         |
| Special Bridge                 | 410,106                    | 1.501            | 168,363                        | 1.502            | 604,463                           | 153,007                       | 1.001                   |
| Special Liability              | 30,000                     | 0.194            | 30,000                         | 0.179            | 4,216                             | 0                             | 0.000                   |
| Special Parks and Recreation   | 0                          |                  | 647                            |                  | 0                                 |                               |                         |
| Non Budgeted Funds A           | 2,290,502                  |                  |                                |                  |                                   |                               |                         |
| Non Budgeted Funds B           | 955,100                    |                  |                                |                  |                                   |                               |                         |
| Non Budgeted Funds C           | 357,607                    |                  |                                |                  |                                   |                               |                         |
| Non Budgeted Funds D           | 46,761                     |                  |                                |                  |                                   |                               |                         |
| Non Budgeted Funds E           | 913,887                    |                  |                                |                  |                                   |                               |                         |
| Non Budgeted Funds F           | 1,787,789                  |                  |                                |                  |                                   |                               |                         |
| Non Budgeted Funds G           | 15,919                     |                  |                                |                  |                                   |                               |                         |
| <b>Totals</b>                  | <b>20,308,714</b>          | <b>54.406</b>    | <b>16,370,115</b>              | <b>54.455</b>    | <b>17,831,496</b>                 | <b>8,833,250</b>              | <b>57.780</b>           |
|                                |                            |                  |                                |                  |                                   | <i>Revenue Neutral Rate**</i> | <b>52.852</b>           |
| Less: Transfers                | 868,918                    |                  | 0                              |                  | 0                                 |                               |                         |
| Net Expenditure                | 19,439,796                 |                  | 16,370,115                     |                  | 17,831,496                        |                               |                         |
| Total Tax Levied               | 7,691,310                  |                  | 8,079,277                      |                  | XXXXXXXXXXXXXXXXXX                |                               |                         |
| Assessed Valuation             | 141,368,789                |                  | 148,366,113                    |                  | 152,876,017                       |                               |                         |

| Outstanding Indebtedness, Jan. 1, | 2021           | 2022           | 2023           |
|-----------------------------------|----------------|----------------|----------------|
| General Obligation Bonds          | -              | -              | -              |
| Revenue Bonds                     | -              | -              | -              |
| Other Debt                        | 227,573        | 199,632        | 170,987        |
| Lease Purchase Principal          | 468,222        | 264,117        | 489,014        |
| <b>Totals</b>                     | <b>695,795</b> | <b>463,749</b> | <b>660,001</b> |

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



*Mena Landis*  
County Clerk

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| Special District Funds   | Prior Year Actual 2022 |                  | Current Yr Estimate 2023 |                  | Proposed Budget Year 2024         |                               |                                  |                              |                        |
|--------------------------|------------------------|------------------|--------------------------|------------------|-----------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------|
|                          | Expenditures           | Actual Tax Rate* | Expenditures             | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | July 1, 2023 Estimated Valuation | Proposed Estimated Tax Rate* | Revenue Neutral Rate** |
| Edna Elm Grove Cemetery  | 18,305                 | 2.604            | 32,010                   | 2.486            | 43,842                            | 13,214                        | 6,086,365                        | 2.171                        | 2.172                  |
| Mound Valley Cemetery    | 15,685                 | 3.490            | 37,720                   | 3.093            | 89,948                            | 19,054                        | 6,255,728                        | 3.046                        | 3.047                  |
| Oak Hill Cemetery        | 31,191                 | 3.376            | 45,300                   | 3.406            | 58,043                            | 17,157                        | 5,178,877                        | 3.313                        | 3.313                  |
| Oswego Cemetery          | 104,614                | 5.082            | 96,400                   | 4.792            | 102,445                           | 55,742                        | 11,961,896                       | 4.660                        | 4.661                  |
| Pleasant Valley Cemetery | 5,410                  | 3.039            | 18,400                   | 2.893            | 13,504                            | 6,893                         | 2,509,848                        | 2.746                        | 2.855                  |
| Neosho Drainage District | 19,630                 | 69.570           | 17,050                   | 67.101           | 67,449                            | 12,397                        | 194,921                          | 63.600                       | 63.601                 |
| Labette Township         | 10,396                 | 2.011            | 13,445                   | 1.939            | 13,863                            | 11,408                        | 3,934,704                        | 2.899                        | 1.864                  |
| Richland Township        | 6,676                  | 1.227            | 6,626                    | 1.419            | 6,867                             | 6,307                         | 4,357,965                        | 1.447                        | 1.382                  |

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*Mena Landis*  
Clerk

