2024
State of Kansas
City

CERTIFICATE
To the Clerk of Rice County, State of Kansas
We, the undersigned, officers of
City of Lyons
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Statement of Indebtedness		4			
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Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	4,181,671	879,584	44.980
Debt Service	10-113	8			
Library	12-1220	8	115,469	97,736	4.998
B&I Quivera		9	103,017		
B&I Pool		9	175,031		
B&I Gas Project		10	473,646		
B&I City Hall/Library		10	166,183		
Municipal Equipment Reserve		11	368,046	39,094	1.999
Special Highway		12	299,303		
Special Parks & Rec		12	33,940		
Special Alcohol DUI Fund		13			
Gas Fund		14	5,240,573		
Wastewater Fund		15	1,000,000		
Water Fund		16	1,400,000		
Storm Water Fund		17	64,096		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Totals		xxxxxxxx	13,620,975	1,016,414	51.977
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			19,555,124
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 48.179

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com
Attest: FILED 2023

SEP 29 2023
County Clerk

Governing Body

No assurance is provided.

COUNTY CLERK

City of Lyons

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	837,066	131,318	2,500	555	5,508	949
Debt Service						
Library	69,764	10,944	208	46	459	79
B&I Quivera						
B&I Pool						
B&I Gas Project						
B&I City Hall/Library						
Municipal Equipment Reserve	34,886	5,473	104	23	230	40
TOTAL	941,716	147,735	2,812	624	6,197	1,068

County Treas Motor Vehicle Estimate	147,735				
County Treas Recreational Vehicle Estimate		2,812			
County Treas 16/20M Vehicle Estimate			624		
County Treas Commercial Vehicle Tax Estimate				6,197	
County Treas Watercraft Tax Estimate					1,068

Motor Vehicle Factor	0.15688				
Recreational Vehicle Factor		0.00299			
16/20M Vehicle Factor			0.00066		
Commercial Vehicle Factor				0.00658	
Watercraft Factor					0.00113

No assurance is provided.

City of Lyons 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	B&I Fund Q Housing	40,000	42,000	42,000	12-197
General	Capital Improvement	174,272	305,000	305,000	12-1,118
General	Municipal Equip Res.	16,602	45,000	45,000	12-1,117
General	Sewer WWTF Fund	-	204,000	204,000	12-631o
Capital Improve	B&I Fund Pool	162,963	151,600	151,600	12-1,117
Capital Improve	B&I New City Hall	390,641	134,300	134,300	12-197
Gas Fund	Gas Line Replace Reserv	-	50,000	50,000	12-825D
Gas Fund	B&I Gas Line Project	209,000	304,000	304,000	12-825D
Sewer WWTF Fund	Sewer Line Replace Res	-	78,000	78,000	12-825D
Water Utility Fund	Water Line Fund	235,000	235,000	235,000	12-825D
Water Utility Fund	Water Well Fund	30,598	30,000	30,000	12-825D
Gas Fund	General	0	120,000	120,000	12-825D
Sewer WWTF Fund	General	-	30,000	30,000	12-825D
Water Utility Fund	General	-	70,000	70,000	12-825D
Special Alcohol Fund	General	514	-	-	Closing Fund
	Totals	1,259,590	1,798,900	1,798,900	
	Adjustments				
	Adjusted Totals	1,259,590	1,798,900	1,798,900	

No assurance is provided.

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

City of Lyons

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond Series 2007-Quivera	8/16/2007	9/1/2027	4.25	500,000	205,470	3/1	9/1	7,170	30,000	5,896	30,000
Bond Series 2011-Gas Line	9/22/2011	3/3/2023	3.00	3,350,000	228,266	8/1	2/1	5,438	100,000	1,813	100,000
Bond Series 2020-Gas Line	3/3/2020	2/1/2035	3.15	2,380,000	2,265,000	8/1	2/1	52,687	65,000	51,153	65,000
Total G.O. Bonds					**2,698,736**			**65,295**	**195,000**	**58,862**	**195,000**
Revenue Bonds:											
Bond Series 2014-City Hall	3/26/2014	9/1/2029	2.00	1,600,000	996,700	3/1	9/1	25,050	110,000	21,750	110,000
Bond Series 2018-Pool	7/10/2018	10/1/2029	3.63	1,380,000	1,071,269	4/1	10/1	27,344	120,000	23,744	125,000
Total Revenue Bonds					**2,067,969**			**52,394**	**230,000**	**45,494**	**235,000**
Other:											
(Energy Crisis 2021)	3/22/2021	1/1/2031	0.25	3,000,000	2,543,365	7/1	10/1	6,072	305,501	5,308	306,265
KDHE-Water Line Project	8/1/2013	2/1/2033	2.43	4,036,053	1,143,076	2/1, 8/1	2/1, 8/1	26,892	96,807	24,826	99,173
Total Other					**3,686,441**			**32,964**	**402,308**	**30,134**	**405,438**
Total Indebtedness					**8,453,146**			**150,653**	**827,308**	**134,490**	**835,438**

No assurance is provided.

City of Lyons

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
Elgin Street Sweeper	9/20/2021	30	1.95	262,758	227,837	48,690	48,690
Dump Truck & Hydrovac	3/2/2023	60	5.50	240,479	0	0	56,315
Excavator	5/10/2023	60	n/a	65,236	0	9,000	9,000
				Totals	**227,837**	**57,690**	**114,005**

No assurance is provided.

***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: City of Lyons
Rice County

As provided in KSA 79-2553 *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 year.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem	$69,764	$97,736
Delinquent Tax	$2,900	$2,900
Motor Vehicle Tax	$12,341	$10,944
Recreational Vehicle Tax	$265	$208
16/20M Vehicle Tax	$56	$46
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$85,326	$111,834
Difference in Total Taxes:	$26,508	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$17,673,296	$19,546,193
Did Assessed Valuation Decrease?	No	
Levy Rate	3.947	5.000
Difference in Levy Rate:	1.053	
Qualify for grant: 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	659,177	659,178	732,527
Receipts:			
Ad Valorem Tax	750,496	837,066	xxxxxxxxxxxxxxxxxx
Delinquent Tax	53,557	37,000	37,000
Motor Vehicle Tax	67,098	144,706	131,318
Recreational Vehicle Tax	0	3,112	2,500
16/20M Vehicle Tax	2,486	654	555
Commercial Vehicle Tax	0	10,031	5,508
Watercraft Tax	0	737	949
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	11,730	9,000	9,230
Compensating Use Tax	537,822	500,000	500,000
Local Sales Tax	428,018	300,300	300,300
Franchise Tax	355,023	175,000	175,000
Licenses	0	21,000	21,000
Highway Connecting Links	85,695	86,000	86,000
Grants and Donations	4,960	400,000	400,000
Jag Grant	0	23,000	23,000
Dog Tax	5,260	7,000	7,000
Cemetery	14,485	12,000	12,000
Vehicle Inspection Fees	9,385	7,300	7,300
Court Fees	64,188	77,825	77,825
Land Bank	100	1,000	1,000
Donation Park	0	900	900
Donation Cemetery	0	200	200
Refuse Services	197,208	176,000	176,000
Swimming Pool Receipts	56,341	45,000	45,000
FAA Receipts	74,358	93,750	93,750
Reimbursed Expenses	19,510	100,000	100,000
Transfer from Gas Fund	0	120,000	120,000
Transfer from Wastewater Fund	0	30,000	30,000
Transfer from Water Fund	0	70,000	70,000
Transfer from Special Alcohol Liquor	514	0	0
LHA In Lieu of Taxes	0	21,000	21,000
Leases & Rentals	123	225	225
CDBG Landlord Cost Share	0	85,000	85,000
Tansient Guest Tax	15,223	15,000	15,000
Sale of Equipment/Land	43,247	5,000	5,000
In Lieu of Taxes (IRB)	20,474	0	0
Interest on Idle Funds	4,906	10,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous	46,664	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,868,871**	**3,424,806**	**2,569,560**
Resources Available:	**3,528,048**	**4,083,984**	**3,302,087**

City of Lyons

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	3,528,048	4,083,984	3,302,087
Expenditures:			
ADMINISTRATION	636,654	657,755	657,755
COMPOST OPERATION	7,066	19,680	19,680
POLICE DEPARTMENT	665,040	746,078	746,078
ANIMAL CONTROL	8,318	15,400	15,400
MUNICIPAL COURT	37,906	69,057	69,057
FIRE DEPARTMENT	322,092	81,861	81,861
CEMETERY DEPARTMENT	151,973	186,319	186,319
PARK DEPARTMENT	185,672	185,811	185,811
POOL DEPARTMENT	177,457	150,445	150,445
STREET DEPARTMENT	314,321	557,451	557,451
AIRPORT	131,497	85,600	85,600
Subtotal detail (Should agree with detail)	2,637,996	2,755,457	2,755,457
Transfer to Capital Improvement	174,272	305,000	305,000
Transfer to B&I Quivera	40,000	42,000	42,000
Transfer to Municipal Equip. Reserve	16,602	45,000	45,000
Transfer to Special Highway	0	0	0
Transfer to Wastewater	0	204,000	204,000
Cash Forward (2024 column)			830,214
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,868,870**	**3,351,457**	**4,181,671**
Unencumbered Cash Balance Dec 31	659,178	732,527	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,632,307	4,257,629	4,181,671
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,181,671
		Tax Required	879,584
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	879,584

No assurance is provided.

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
ADMINISTRATION			
Salaries	263,088	169,580	169,580
Contractual	138,425	60,000	60,000
Commodities	16,850	5,150	5,150
Capital Outlay	2,782	7,300	7,300
Grants/Donations	9,250	200,725	200,725
Planning and Development	11,453	15,000	15,000
Refuse Services/Office supplies/Other	194,806	200,000	200,000
Total	**636,654**	**657,755**	**657,755**
COMPOST OPERATION			
Salaries	5,900	13,406	13,406
Contractual	166	850	850
Commodities	1,000	1,000	1,000
Equip. Maint.,Insurance, & Motor Fuels	0	4,424	4,424
Total	**7,066**	**19,680**	**19,680**
POLICE DEPARTMENT			
Salaries	505,851	555,425	555,425
Contractual	87,581	10,000	10,000
Commodities	5,880	13,500	13,500
Capital Outlay	20,000	30,000	30,000
Other/Miscellaneous/Dispatch	45,728	137,153	137,153
Total	**665,040**	**746,078**	**746,078**
ANIMAL CONTROL			
Salaries			
Contractual	7,956	15,300	15,300
Commodities	362	100	100
Capital Outlay	0	0	0
Total	**8,318**	**15,400**	**15,400**
MUNICIPAL COURT			
Salaries	28,739	47,657	47,657
Contractual	1,792	4,150	4,150
Commodities	237	200	200
Utilities/Office Supplies/Training/Dues	7,138	17,050	17,050
Total	**37,906**	**69,057**	**69,057**
FIRE DEPARTMENT			
Salaries	40,787	45,579	45,579
Contractual	10,121	3,500	3,500
Commodities	9,185	7,000	7,000
Capital Outlay	7,601	4,300	4,300
Other/Miscelllaneous/Utilities/Equip Mai	254,398	21,482	21,482
Total	**322,092**	**81,861**	**81,861**
CEMETERY DEPARTMENT			
Salaries	134,129	158,947	158,947
Contractual	1,374	2,300	2,300
Commodities	1,959	5,450	5,450
Capital Outlay	0	2,500	2,500
Utilities/Equip Main/Motor Fuels/Other	14,511	17,122	17,122
Total	**151,973**	**186,319**	**186,319**
PARK DEPARTMENT			
Salaries	123,258	129,331	129,331
Contractual	761	2,500	2,500
Commodities	9,565	8,000	8,000
Utilities/Equip Main/Motor Fuels/Other	52,088	45,980	45,980
Total	**185,672**	**185,811**	**185,811**
Page 1 - Total	**2,014,721**	**1,961,961**	**1,961,961**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
POOL DEPARTMENT			
Salaries	71,015	57,000	57,000
Contractual	3,903	2,000	2,000
Commodities	5,924	5,000	5,000
Capital Outlay	23,528	0	0
Concessions/Utilities/Insur/Chemicals	73,087	86,445	86,445
Total	**177,457**	**150,445**	**150,445**
STREET DEPARTMENT			
Salaries	81,103	241,351	241,351
Contractual	36,029	35,500	35,500
Commodities	29,001	35,500	35,500
Capital Outlay	22,767	0	0
Utilities/Equip Main/Fuels/Chemicals	145,421	245,100	245,100
Total	**314,321**	**557,451**	**557,451**
AIRPORT			
Contractual	10,275	75,000	75,000
Commodities	0	600	600
Capital Outlay	99,203	0	0
City/County Operations	22,019	10,000	10,000
Total	**131,497**	**85,600**	**85,600**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page 2 -Total	623,275	793,496	793,496
Page 1 -Total	**2,014,721**	**1,961,961**	**1,961,961**
Grand Total	**2,637,996**	**2,755,457**	**2,755,457**

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

City of Lyons 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	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,852	1,853	3,097
Receipts:			
Ad Valorem Tax	56,670	69,764	xxxxxxxxxxxxxxxxx
Delinquent Tax	7,094	2,900	2,900
Motor Vehicle Tax	9,894	12,341	10,944
Recreational Vehicle Tax	0	265	208
16/20M Vehicle Tax	210	56	46
Commercial Vehicle Tax	0	855	459
Watercraft Tax	0	63	79
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,868**	**86,244**	**14,636**
Resources Available:	**75,720**	**88,097**	**17,733**
Expenditures:			
Appropriations	73,867	85,000	115,469
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**73,867**	**85,000**	**115,469**
Unencumbered Cash Balance Dec 31	1,853	3,097	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	78,267	93,710	115,469
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	115,469
		Tax Required	97,736
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	97,736

No assurance is provided.

City of Lyons 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **B&I Quivera**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	82,829	82,829	61,019
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General	40,000	42,000	42,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,000**	**42,000**	**42,000**
Resources Available:	**122,829**	**124,829**	**103,019**
Expenditures:			
Interest	8,445	7,170	5,896
Commodities	55	26,640	26,640
Principal	30,000	30,000	30,000
Cash Forward (2024 column)			40,481
Miscellaneous	1,500	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,000**	**63,810**	**103,017**
Unencumbered Cash Balance Dec 31	82,829	61,019	xxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	65,640	101,744	103,017
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,017
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **B&I Pool**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	20,771	20,771	23,431
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Capital Improvement (Rent)	162,963	151,600	151,600
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**162,963**	**151,600**	**151,600**
Resources Available:	**183,734**	**172,371**	**175,031**
Expenditures:			
Interest	30,794	27,344	23,744
Commodities	17,169	1,596	1,596
Principal	115,000	120,000	125,000
Cash Forward (2024 column)			24,691
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**162,963**	**148,940**	**175,031**
Unencumbered Cash Balance Dec 31	20,771	23,431	xxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	151,596	176,581	175,031
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	175,031
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

No assurance is provided.

City of Lyons 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **B&I Gas Project**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	177,272	177,272	169,646
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Gas Fund	209,000	304,000	304,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**209,000**	**304,000**	**304,000**
Resources Available:	**386,272**	**481,272**	**473,646**
Expenditures:			
Interest	62,193	58,125	52,966
Commodities	0	88,501	88,501
Principal	146,807	165,000	165,000
Cash Forward (2024 column)			167,179
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**209,000**	**311,626**	**473,646**
Unencumbered Cash Balance Dec 31	177,272	169,646	xxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	313,501	473,578	473,646
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	473,646
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **B&I City Hall/Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	33,433	33,433	31,883
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Capital Improvement (Rent)	390,641	134,300	134,300
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**390,641**	**134,300**	**134,300**
Resources Available:	**424,074**	**167,733**	**166,183**
Expenditures:			
Interest	28,200	25,050	21,750
Commodities	257,441	800	800
Principal	105,000	110,000	110,000
Cash Forward (2024 column)			33,633
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**390,641**	**135,850**	**166,183**
Unencumbered Cash Balance Dec 31	33,433	31,883	xxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	134,300	168,033	166,183
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,183
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

No assurance is provided.

City of Lyons 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Municipal Equipment Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	317,246	317,245	276,257
Receipts:			
Ad Valorem Tax	29,607	34,886	xxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,612	1,825	1,825
Motor Vehicle Tax	5,415	6,171	5,473
Recreational Vehicle Tax		133	104
16/20M Vehicle Tax	102	28	23
Commercial Vehicle Tax		428	230
Watercraft Tax		31	40
Transfer from General	16,602	45,000	45,000
Other Transfers	24,648	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**77,986**	**88,502**	**52,695**
Resources Available:	**395,232**	**405,747**	**328,952**
Expenditures:			
Commodities	36,661	20,800	20,800
Capital Outlay	25,978	60,000	60,000
Elgin Debt Payment	15,348	48,690	48,690
Cash Forward (2024 column)			238,556
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**77,987**	**129,490**	**368,046**
Unencumbered Cash Balance Dec 31	317,245	276,257	xxxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	80,626	337,465	368,046
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	368,046
		Tax Required	39,094
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	39,094

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	xxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

No assurance is provided.

City of Lyons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,973	3,973	19,493
Receipts:			
State of Kansas Gas Tax	94,539	95,520	94,810
County Transfers Gas	0	0	0
Grants/Donations	276,332	185,000	185,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**370,871**	**280,520**	**279,810**
Resources Available:	**374,844**	**284,493**	**299,303**
Expenditures:			
Contractual	328,264	200,000	200,000
Commodities	42,607	65,000	65,000
Cash Forward (2024 column)			34,303
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**370,871**	**265,000**	**299,303**
Unencumbered Cash Balance Dec 31	3,973	19,493	0
2022/2023/2024 Budget Authority Amount:	265,000	302,343	299,303

See Tab A

Adopted Budget

Special Parks & Rec	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	38,640	38,640	23,940
Receipts:			
Liquor Tax/Private Clubs	10,727	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,727**	**10,000**	**10,000**
Resources Available:	**49,367**	**48,640**	**33,940**
Expenditures:			
Contractual	0	9,700	9,700
Capital Outlay	10,727	15,000	15,000
Cash Forward (2024 column)			9,240
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,727**	**24,700**	**33,940**
Unencumbered Cash Balance Dec 31	38,640	23,940	0
2022/2023/2024 Budget Authority Amount:	24,708	33,932	33,940

No assurance is provided.

City of Lyons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol DUI Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	514	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**514**	**0**	**0**
Expenditures:			
Transfer to General Fund - Closing Fund	514	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**514**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

See Tab A

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 miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

No assurance is provided.

City of Lyons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	398,490	398,490	1,170,593
Receipts:			
Charges for Services	1,983,234	3,000,000	3,000,000
High Volume Sales	264,500	1,000,000	1,000,000
Bad Debt Recovery	33,703	56,000	56,000
Meter Connect Fees	12,550	13,000	13,000
Federal Aid	0	130	130
Leases and Rentals	1	0	0
Reimbursed Expenses	63	0	0
Miscellaneous	7,955	850	850
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,302,006**	**4,069,980**	**4,069,980**
Resources Available:	**2,700,496**	**4,468,470**	**5,240,573**
Expenditures:			
Purchases of Gas	1,279,993	1,500,000	2,000,000
High Volume Expense	380,519	500,000	1,000,000
Personal Services	79,649	200,000	200,000
Contractual Services	172,981	240,000	240,000
Commodities	9,870	40,000	40,000
Capital Outlay	5,173	32,304	32,304
Interest	6,644	6,072	5,308
Principal	0	305,501	306,265
Transfer to General (Franchise)	0	120,000	120,000
Transfer to B&I Gas Project	209,000	304,000	304,000
Transfer to Gas Line Replace Reserve	0	50,000	50,000
Cash Forward (2024 column)			942,696
Miscellaneous	158,177	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,302,006**	**3,297,877**	**5,240,573**
Unencumbered Cash Balance Dec 31	398,490	1,170,593	0
2022/2023/2024 Budget Authority Amount:	3,577,118	5,497,877	5,240,573

No assurance is provided.

City of Lyons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	45,679	45,679	47,979
Receipts:			
Sewer Service Charge	516,728	528,000	745,721
Sale of Equipment	0	1,100	1,100
Reimbursed Expenses	0	1,200	1,200
Transfer from General Fund	0	204,000	204,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**516,728**	**734,300**	**952,021**
Resources Available:	**562,407**	**779,979**	**1,000,000**
Expenditures:			
Personal Services	215,000	215,000	215,000
Contractual Services	115,000	115,000	115,000
Commodities	88,416	90,000	90,000
Capital Outlay	98,312	204,000	204,000
Transfer to General Fund	0	30,000	30,000
Transfer to Sewer Line	0	78,000	78,000
Cash Forward (2024 column)			268,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**516,728**	**732,000**	**1,000,000**
Unencumbered Cash Balance Dec 31	45,679	47,979	0
2022/2023/2024 Budget Authority Amount:	546,050	767,279	1,000,000

No assurance is provided.

City of Lyons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	344,158	344,158	181,559
Receipts:			
Water Utility Sales	1,022,666	950,000	1,147,341
A/R Miscellaneous Charges	3,402	500	500
High Volume Sales	33	50,000	50,000
Meter Connect Fees	23,030	20,000	20,000
Sale of City Equip-Land	386	600	600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,049,517**	**1,021,100**	**1,218,441**
Resources Available:	**1,393,675**	**1,365,258**	**1,400,000**
Expenditures:			
Personal Services	359,203	300,000	300,000
Contractual Services	181,257	215,000	215,000
Commodities	143,104	180,000	180,000
Capital Outlay	28,279	30,000	30,000
KDHE Waterline	0	123,699	123,999
Transfer to General Fund	0	70,000	70,000
Transfer to Water Line	235,000	235,000	235,000
Transfer to Water Well	30,598	30,000	30,000
Cash Forward (2024 column)			216,001
Miscellaneous	72,076	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,049,517**	**1,183,699**	**1,400,000**
Unencumbered Cash Balance Dec 31	344,158	181,559	0
2022/2023/2024 Budget Authority Amount:	1,280,612	1,320,952	1,400,000

No assurance is provided.

City of Lyons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	63,421	63,421	41,096
Receipts:			
Storm Water Fees	23,473	23,000	23,000
Interest on Idle Funds			
Miscellaneous	62		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,535**	**23,000**	**23,000**
Resources Available:	**86,956**	**86,421**	**64,096**
Expenditures:			
Contractual	21,914	40,000	40,000
Commodities	1,621	5,325	5,325
Cash Forward (2024 column)			18,771
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,535**	**45,325**	**64,096**
Unencumbered Cash Balance Dec 31	63,421	41,096	0
2022/2023/2024 Budget Authority Amount:	59,325	64,096	64,096

No assurance is provided.

City of Lyons

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Law Enforcement		**Capital Improvement**		**Fire Ins Proceeds**		**Sewer Replacement**		**Cemetery Endowment**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,866	Cash Balance Jan 1	75,502	Cash Balance Jan 1	18,400	Cash Balance Jan 1	337,510	Cash Balance Jan 1	157,159	590,437
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		Transfer from GF	174,272	Insurance Proceeds	200	Waste Water Fee	199,413	Cemetery	3,300	
		Misc	379,331							
Total Receipts	0	Total Receipts	553,603	Total Receipts	200	Total Receipts	199,413	Total Receipts	3,300	756,516
Resources Available:	1,866	Resources Available:	629,105	Resources Available:	18,600	Resources Available:	536,923	Resources Available:	160,459	1,346,953
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Tranfer to B&I Pool	162,963	Payout of Proceeds	200	Commodities	25,188	Misc	3,300	
		Transfer to B&I New City	390,641			Contractual	109,393			
						Capital Outlay	64,833			
Total Expenditures	0	Total Expenditures	553,604	Total Expenditures	200	Total Expenditures	199,414	Total Expenditures	3,300	756,518
Cash Balance Dec 31	1,866	Cash Balance Dec 31	75,501	Cash Balance Dec 31	18,400	Cash Balance Dec 31	337,509	Cash Balance Dec 31	157,159	**590,435** **
										590,435 **

**Note: These two block figures should agree.

No assurance is provided.

City of Lyons

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Gas Line Replacement		**Sewer Line Fund**		**Water Well Fund**		**Eternal Flame**		**Water Line Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	108,455	Cash Balance Jan 1	65,435	Cash Balance Jan 1	99,714	Cash Balance Jan 1	6,780	Cash Balance Jan 1	348,785	629,169
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursed expenses	2,750	Misc	71,500	Transfer from Water	30,598	Grants/Donations	100	Transfer from Water	235,000	
Misc	45,826					Donation/Bequest Park	100			
						Interest Income	45			
Total Receipts	48,576	Total Receipts	71,500	Total Receipts	30,598	Total Receipts	245	Total Receipts	235,000	385,919
Resources Available:	157,031	Resources Available:	136,935	Resources Available:	130,312	Resources Available:	7,025	Resources Available:	583,785	1,015,088
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	48,577	Contractual	71,500	Contractual	27,500	Profit Handler	245	Contractual	43,752	
				Misc	3,098			Interest	24,270	
								Commodities	22,556	
								Principal	95,645	
								Misc	48,778	
Total Expenditures	48,577	Total Expenditures	71,500	Total Expenditures	30,598	Total Expenditures	245	Total Expenditures	235,001	385,921
Cash Balance Dec 31	108,454	Cash Balance Dec 31	65,435	Cash Balance Dec 31	99,714	Cash Balance Dec 31	6,780	Cash Balance Dec 31	348,784	**629,167** **
										629,167 **

**Note: These two block figures should agree.

No assurance is provided.

City of Lyons

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

2024

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants/Donation	267,371									
Federal Grants	267,371									
Total Receipts	534,742	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	534,742
Resources Available:	534,742	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	534,742
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Use of Revenue Replace	65,872									
Contractual	468,870									
Total Expenditures	534,742	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	534,742
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Lyons

will meet on September 18, 2023 at 6:00 PM at City Hall, 201 West Main, Lyons, KS 67554 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 City of Lyons City 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 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	2,868,870	46.896	3,351,457	47.363	4,181,671	879,584	45.000
Debt Service							
Library	73,867	4.000	85,000	3.947	115,469	97,736	5.000
B&I Quivera	40,000		63,810		103,017		
B&I Pool	162,963		148,940		175,031		
B&I Gas Project	209,000		311,626		473,646		
B&I City Hall/Library	390,641		135,850		166,183		
Municipal Equipment Reserve	77,987	2.000	129,490	1.974	368,046	39,094	2.000
Special Highway	370,871		265,000		299,303		
Special Parks & Rec	10,727		24,700		33,940		
Special Alcohol DUI Fund	514						
Gas Fund	2,302,006		3,297,877		5,240,573		
Wastewater Fund	516,728		732,000		1,000,000		
Water Fund	1,049,517		1,183,699		1,400,000		
Storm Water Fund	23,535		45,325		64,096		
Non-Budgeted Funds-A	756,518						
Non-Budgeted Funds-B	385,921						
Non-Budgeted Funds-C	534,742						
Totals	9,774,407	52.896	9,774,774	53.284	13,620,975	1,016,414	52.000
						*Revenue Neutral Rate***	*48.179*
Less: Transfers	1,259,590		1,798,900		1,798,900		
Net Expenditure	8,514,817		7,975,874		11,822,075		
Total Tax Levied	825,157		941,716		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	15,608,346		17,673,296		19,546,193		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	3,058,736		2,888,736		2,698,736		
Revenue Bonds	2,507,969		2,287,969		2,067,969		
Other	3,000,000		4,085,676		3,686,441		
Lease Purchase Principal	40,348		284,419		227,837		
Total	8,607,053		9,546,800		8,680,983		

*Tax rates are expressed in mills

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

Gayla Horsch

City Official Title: City Clerk

No assurance is provided.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF LYONS HERE BY NOTIFIES THE RICE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 52.000.

Our proposed ad valorem tax (dollar amount) is $1,016,392.

The date of our hearing is: September 18, 2023.

The time of our hearing is: 6:00 PM.

The location of our hearing is: Lyons City Hall.

_____ 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, 2023.

WITNESS my hand and official seal on July 17, 2023.

(Seal)



Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Roll Call Vote

Municipality Name: City of Lyons
Hearing to Exceed Revenue Neutral Rate
Date: 9/18/2023
Resolution No. 897

Governing Body Member Name	Yes	No	Absent
Debbie Metzger	X		
Mary Kendrick	X		
John Mehl	X		
Fred Long	X		
Doug Higgins	X		
Leanna Payne	X		
Sheila Spielman	X		
Angela Evans			X
Total	7		1

Verdict: Motion Carried

Attested: Gayla Horsch, City Clerk

CITY OF LYONS INCORPORATED SEAL FEB 26, 1880 RICE COUNTY, KANSAS

LYONS • KANSAS

PRIDE *of the* TRAIL

RESOLUTION NO. 897

A RESOLUTION OF THE CITY OF LYONS, KANSAS TO LEVY A PROPERTY TAX RATE THAT MAY EXCEED THE REVENUE NEUTRAL RATE;

Whereas, the Revenue Neutral Rate for the City of Lyons, Kansas was calculated as 48.179 mills by the Rice County Clerk; and

Whereas, the budget proposed by the Governing Body of the City of Lyons, Kansas may require the levy of a property tax rate to exceed the Revenue Neutral Rate; and

Whereas, the Governing Body held a hearing on September 18, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

Whereas, the Governing Body of the City of Lyons, Kansas having heard testimony, may still find it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LYONS, KANSAS:

The City of Lyons, Kansas shall levy a property tax rate that may exceed the Revenue Neutral Rate of 52 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 18th day of September, 2023 and SIGNED by the Mayor.

Mayor, Dustin Schultz

ATTESTED:

City Clerk, Gayla Horsch

201 WEST MAIN • P.O. BOX 808 • LYONS, KS 67554
PHONE (620) 257-2320 • FAX (620) 257-3743
WEBSITE: LYONSKS.ORG

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS

SS.

RICE COUNTY

Frank Mercer being first duly sworn depose and says: That he is Publisher of:

LYONS NEWS

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Rice County, Kansas with a general paid circulation on a weekly basis in Rice County, Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year: 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 said notice; and has been admitted at the post office of Lyons in said County as second-class matter.

THAT, the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One (1)

Consecutive week, the first publication

thereof being made as aforesaid on the 21 day of September, 20 23 with subsequent publications being made on the following dates:

_____, 20_____

_____, 20_____

_____, 20_____

_____, 20_____

Frank Mercer

SUBSCRIBED and sworn to before me this 21

Day of September, 20 23

Manuel G Gomez
Notary Public

My commission expires: Dec. 31, 2024

Publication Fee $ 56.88

Total Publication Fee $ 56.88

Manuel G Gomez
Notary Public State of Kansas
My Appt Expires Dec. 31, 2024

LEGAL

(Published in the Lyons News on September 21, 2023)

RESOLUTION NO. 897

A RESOLUTION OF THE CITY OF LYONS, KANSAS TO LEVY A PROPERTY TAX RATE THAT MAY EXCEED THE REVENUE NEUTRAL RATE;

Whereas, the Revenue Neutral Rate for the City of Lyons, Kansas was calculated as 48.179 mills by the Rice County Clerk; and

Whereas, the budget proposed by the Governing Body of the City of Lyons, Kansas may require the levy of a property tax rate to exceed the Revenue Neutral Rate; and

Whereas, the Governing Body held a hearing on September 18, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

Whereas, the Governing Body of the City of Lyons, Kansas having heard testimony, may still find it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LYONS, KANSAS:

The City of Lyons, Kansas shall levy a property tax rate that may exceed the Revenue Neutral Rate of 52 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 18th day of September 2023 and SIGNED by the Mayor.

/s/Dustin Shultz, Mayor

ATTESTED:
/s/Gayla Horsch, City Clerk

Roll Call Vote

Municipality Name: City of Lyons
Ordinance Adopting the Budget for the Fiscal Year 2024
Date: 9/18/2023
Ordinance No. 2043

Governing Body Member Name	Yes	No	Absent
Sheila Speilman	X		
Leanna Payne	X		
Doug Higgins	X		
Fred Long	X		
John Mehl	X		
Mary Kendrick	X		
Debbie Metzger	X		
Angela Evans			X
Total	7		1

Verdict: Motion Carried

Attested: Gayla Horsch, City Clerk

CITY OF LYONS INCORPORATED SEAL FEB 28, 1880 RICE COUNTY, KANSAS

LYONS • KANSAS

PRIDE *of the* TRAIL

ORDINANCE NO. 2043

AN ORDINANCE ADOPTING THE BUDGET FOR THE FISCAL YEAR 2024 AND APPROPRIATING THE AMOUNTS SET UP IN EACH FUND IN THE BUDGET FOR THE FISCAL YEAR 2024. PROVIDING FOR THE PAYMENT OF ALL CLAIMS AND CHARGES AGAINST THE ACCOUNTS PROVIDED THEREIN.

Whereas, following proper notice prescribed by law, the Governing Body of the City of Lyons, Kansas held a public hearing for the purpose of answering questions, hearing objections and receiving feedback regarding the City's proposed 2024 budget; and

Whereas, said public hearing was properly held before the Governing Body on September 18, 2023.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF LYONS, KANSAS:

SECTION 1. That the City of Lyons hereby adopts its budget for the fiscal year 2024 for the payment of all claims and charges against each fund.

SECTION 2. That there is hereby appropriated the accounts set up in each fund in the budget for the fiscal year 2024 for the payment of all claims and charges against each fund. Payments of all claims and charges against each fund shall be by combination checks and warrants, as provided by law; provided that at all times they comply with the provisions of the Budget Law and Cash Basis Law of the State of Kansas.

SECTION 3. That the payment of all claims and charges against the respective accounts and funds provided in the budget for the year 2024 are hereby authorized, ratified and approved.

SECTION 4. This Ordinance shall take effect from and after its passage and publication once in the official paper.

ADOPTED AND PASSED by the Governing Body of the City of Lyons, Kansas, this 18th Day of September, 2023.

Mayor, Dustin Schultz

ATTEST:

City Clerk, Gayla Horsch

201 WEST MAIN • P.O. BOX 808 • LYONS, KS 67554
PHONE (620) 257-2320 • FAX (620) 257-3743
WEBSITE: LYONSKS.ORG

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS

RICE COUNTY SS.

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THAT, the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one (1)

Consecutive week, the first publication

thereof being made as aforesaid on the 21 day of September, 2023 with subsequent publications being made on the following dates:

_____, 20_____

_____, 20_____

_____, 20_____

_____, 20_____

[signature]

SUBSCRIBED and sworn to before me this 21

Day of September, 2023

Manuel G Gomez
Notary Public

My commission expires: Dec. 31, 2024

Publication Fee $ 74.38

Total Publication Fee $ 74.38

Manuel G Gomez
Notary Public State of Kansas
My Appt Expires Dec. 31, 2024

LEGAL

(Published in the Lyons News on September 21, 2023)

ORDINANCE NO. 2043

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ADOPTED AND PASSED by the Governing Body of the City of Lyons, Kansas, this 18th day of September, 2023.

/s/Dustin Shultz, Mayor

ATTESTED:
/s/Gayla Horsch, City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS

RICE COUNTY SS.

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THAT, the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one (1)

Consecutive week, the first publication thereof being made as aforesaid on the 7 day of September, 2023 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

[signature]

SUBSCRIBED and sworn to before me this 7

[illegible]

LEGAL

(Published in the Lyons News on September 7, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

City 2024

The governing body of
City of Lyons
will meet on September 18, 2023 at 6:00 PM at City Hall, 201 West Main, Lyons, KS 67554 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 City of Lyons City 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 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	2,868,870	46.896	3,351,457	47.363	4,181,671	879,584	45.000
Debt Service							
Library	73,867	4.000	85,000	3.947	115,469	97,736	5.000
B&I Qwivera	40,000		63,810		103,017		
B&I Pool	162,963		148,940		175,031		
B&I Gas Project	209,000		311,626		473,646		
B&I City Hall/Library	390,641		135,850		166,183		
Municipal Equipment Reserve	77,987	2.000	129,490	1.974	368,046	39,094	2.000
Special Highway	370,871		265,000		299,303		
Special Parks & Rec	10,727		24,700		33,940		
Special Alcohol DUI Fund	514						
Gas Fund	2,302,006		3,297,877		5,240,573		
Wastewater Fund	516,728		732,000		1,000,000		
Water Fund	1,049,517		1,183,699		1,400,000		
Storm Water Fund	23,535		45,325		64,096		
Non-Budgeted Funds-A	756,518						
Non-Budgeted Funds-B	383,921						
Non-Budgeted Funds-C	534,742						
Totals	9,774,407	52.896	9,774,774	53.284	13,620,975	1,016,414	52.000
						Revenue Neutral Rate**	48.179
Less: Transfers	1,096,627		1,798,500		1,798,900		
Net Expenditure	8,677,780		7,975,874		11,822,075		
Total Tax Levied	825,157		941,716		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	15,608,346		17,673,296		19,546,193		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	3,058,736	2,888,736	2,698,736
Revenue Bonds	2,507,969	2,287,969	2,067,969
Other	3,000,000	4,085,676	3,686,441
Lease Purchase Principal	40,348	284,419	227,837
Total	8,607,053	9,546,800	8,680,983

*Tax rates are expressed in mills

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

Gayla Horsch
City Official Title: City Clerk

BUDGET APPROVAL

September 15, 2023

City of Lyons
PO Box 808
201 West Main St.
Lyons Ks, 67554

Re: City of Lyons 2023 Budget

Dear Gayla:

We have provided a draft copy of the budget of the City of Lyons and for your review.

This budget is the responsibility of management and it is important that management review and approve them. After your review, please sign below and email this letter to our office.

We are pleased to be providing the budget services to the City of Lyons and hope that you are satisfied with our services. If we can assist you further, please do not hesitate to call.

Sincerely yours,

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

of Loyd Group, LLC

Enclosure

To Loyd Group, LLC:

__X__ We approve the above document.

_____ We do not approve the above documents and request further consultations.

City of Lyons