CERTIFICATE 2024

To the Clerk of Edwards County, State of Kansas
We, the undersigned, officers of
City of Lewis
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)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	385,251	117,823	57.598
Debt Service	10-113	7	49,393	35,578	17.392
Library	12-1220	7			
Special Highway		8	71,978		
Parks and Rec Fund		8	3,510		
Water Fund		9	127,166		
Sewer Fund		9	129,969		
Trash Fund		10	44,027		
Non-Budgeted Funds-A		11			
Non-Budgeted Funds-B		11a			
Totals		xxxxxx	811,294	153,401	74.990
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			2,045,616
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		13			

Revenue Neutral Rate 73.472

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Attest: November 1 2023
Mina K. Schuette
County Clerk

Governing Body

CPA Summary

COUNTY CLERK SEAL EDWARDS COUNTY, KANSAS

City of Lewis 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	115,442	21,101	233	3,870	515	30
Debt Service	34,852	6,371	70	1,168	156	9
Library						
TOTAL	150,294	27,472	303	5,038	671	39

County Treas Motor Vehicle Estimate 27,472
County Treas Recreational Vehicle Estimate 303
County Treas 16/20M Vehicle Estimate 5,038
County Treas Commercial Vehicle Tax Estimate 671
County Treas Watercraft Tax Estimate 39

Motor Vehicle Factor 0.18279
Recreational Vehicle Factor 0.00202
16/20M Vehicle Factor 0.03352
Commercial Vehicle Factor 0.00446
Watercraft Factor 0.00026

City of Lewis

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 Fund	EMT Reserve Fund		5,000	5,000	KSA 12-1,117
General Fund	Fire Equip Res	810	6,000	6,000	KSA 12-1,117
General Fund	Capital Improve Res	10,000	10,000	10,000	KSA 12-1,118
General Fund	Capital Equip Res	5,000	5,000	5,000	KSA 12-1,117
	Totals	15,810	26,000	26,000	
	Adjustments				
	Adjusted Totals	15,810	26,000	26,000	

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

City of Lewis

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:											
Series 2010	1/1/2010	9/1/2030	3.10-5.25	500,000	270,000	3/1 & 9/1	9/1	13,410	30,000	12,090	30,000
Total G.O. Bonds					**270,000**			**13,410**	**30,000**	**12,090**	**30,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**270,000**			**13,410**	**30,000**	**12,090**	**30,000**

City of Lewis

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
John Deere Tractor	2/16/2022	60	4.99	88,156	77,126	11,030	11,030
Sewer Jetter	1/23/2023	60	4.40	89,950	89,950		15,211
				Totals	**167,076**	**11,030**	**26,241**

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

City of Lewis 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	136,380	151,427	131,624
Receipts:			
Ad Valorem Tax	105,175	115,442	xxxxxxxxxxxxxxxx
Delinquent Tax	2,906	2,000	2,000
Motor Vehicle Tax	23,409	24,357	21,101
Recreational Vehicle Tax	320	297	233
16/20M Vehicle Tax	623	621	3,870
Commercial Vehicle Tax	4,040	3,830	515
Watercraft Tax	26	37	30
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales and Use Taxes	35,795	37,500	37,500
Alcoholic Beverage Tax	19	500	500
Franchise Fees	34,457	34,000	34,500
Licenses and Permits	572	1,000	1,000
Interest Income	3,092	1,800	3,200
Rental Income	2,900	3,500	3,500
Fitness Center	322	1,400	1,400
Fire Contracts	20,814	21,000	21,000
Reimbursed Expenses	13,770	5,900	6,000
Other	767	1,500	1,500
Neighborhood Revitalization Rebate			-2,045
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**249,007**	**254,684**	**135,804**
Resources Available:	**385,387**	**406,111**	**267,428**

City of Lewis

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	385,387	406,111	267,428
Expenditures:			
General Government	95,256	103,507	230,081
Municipal Court	130	500	1,000
Fire Department	42,190	65,872	35,500
Police Department	18,427	13,988	14,000
Street Department	26,212	26,800	39,500
Street Lights	8,027	9,500	9,500
Park Department	8,785	9,000	10,000
Employee Benefits	18,429	18,620	18,920
Fitness Center	694	700	750
Transfers Out	15,810	26,000	26,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	233,960	274,487	385,251
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**233,960**	**274,487**	**385,251**
Unencumbered Cash Balance Dec 31	151,427	131,624	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	368,301	407,513	385,251
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	385,251
		Tax Required	117,823
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	117,823

CPA Summary

City of Lewis 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Personal Services	44,286	46,892	47,829
Contractual	37,049	38,000	42,000
Materials and Supplies	5,137	5,500	8,000
Capital Outlay	1,009	5,000	124,137
Other	2,260	2,600	2,600
Tractor Lease Payment	5,515	5,515	5,515
Total	**95,256**	**103,507**	**230,081**
Municipal Court			
Contractual	130	500	1,000
Total	**130**	**500**	**1,000**
Fire Department			
Personal Services	16,750	16,750	17,000
Contractual	18,377	18,500	18,500
Materials and Supplies	7,063	10,000	
Capital Outlay		20,622	
Total	**42,190**	**65,872**	**35,500**
Police Department			
Personal Services	16,466	11,988	12,000
Contractual	1,961	2,000	2,000
Materials and Supplies			
Capital Outlay			
Total	**18,427**	**13,988**	**14,000**
Street Department			
Personal Services	14,083	14,500	15,000
Contractual	6,736	6,800	13,000
Materials and Supplies	5,393	5,500	11,500
Total	**26,212**	**26,800**	**39,500**
Street Lights			
Contractual	8,027	9,500	9,500
Total	**8,027**	**9,500**	**9,500**
Park Department			
Personal Services	757	800	1,000
Contractual	6,674	6,700	7,500
Materials and Supplies	1,354	1,500	1,500
Total	**8,785**	**9,000**	**10,000**
Employee Benefits			
Workers Compensation	4,700	4,700	5,000
Health Insurance	13,327	13,500	13,500
Unemployment Tax	118	120	120
Life Insurance	284	300	300
Total	**18,429**	**18,620**	**18,920**
Page 1 - Total	**217,456**	**247,787**	**358,501**

City of Lewis 2024

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Fitness Center			
Contractual	694	700	750
Total	**694**	**700**	**750**
Transfers Out			
Trans to Fire Equip Res	810	6,000	6,000
Trans to EMT Res		5,000	5,000
Trans to Capital Improvement	10,000	10,000	10,000
Trans to Equip Reserve	5,000	5,000	5,000
Total	**15,810**	**26,000**	**26,000**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	16,504	26,700	26,750
Page 1 -Total	**217,456**	**247,787**	**358,501**
Grand Total	**233,960**	**274,487**	**385,251**

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

City of Lewis 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	3,637	4,765	5,833
Receipts:			
Ad Valorem Tax	31,758	34,852	xxxxxxxxxxxxxxx
Delinquent Tax	825	825	825
Motor Vehicle Tax	6,631	7,355	6,371
Recreational Vehicle Tax	91	90	70
16/20M Vehicle Tax	179	188	1,168
Commercial Vehicle Tax	1,143	1,157	156
Watercraft Tax	11	11	9
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-617
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,638**	**44,478**	**7,982**
Resources Available:	**44,275**	**49,243**	**13,815**
Expenditures:			
GO Bond Principal	25,000	30,000	30,000
GO Bond Interest	14,510	13,410	12,090
Cash Basis Reserve			7,303
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**39,510**	**43,410**	**49,393**
Unencumbered Cash Balance Dec 31	4,765	5,833	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	53,917	59,170	49,393
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,393
		Tax Required	35,578
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	35,578

Adopted Budget **Library**	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	xxxxxxxxxxxxxxx
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:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
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

CPA Summary

City of Lewis 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	48,605	59,378	60,718
Receipts:			
State of Kansas Gas Tax	10,773	11,340	11,260
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,773**	**11,340**	**11,260**
Resources Available:	**59,378**	**70,718**	**71,978**
Expenditures:			
Materials and Supplies		10,000	71,978
Cash Forward (2024 column)			0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**10,000**	**71,978**
Unencumbered Cash Balance Dec 31	59,378	60,718	0
2022/2023/2024 Budget Authority Amoun	48,119	61,565	71,978

Adopted Budget

Parks and Rec Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,717	4,410	3,210
Receipts:			
Alcoholic Beverage Tax	19		
Parks and Rec Fees		300	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19**	**300**	**300**
Resources Available:	**4,736**	**4,710**	**3,510**
Expenditures:			
Contractual	209	500	500
Materials and Supplies	117	1,000	3,010
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**326**	**1,500**	**3,510**
Unencumbered Cash Balance Dec 31	4,410	3,210	0
2022/2023/2024 Budget Authority Amoun	3,146	4,196	3,510

CPA Summary

City of Lewis 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	4,267	16,794	25,166
Receipts:			
Water Service Charges	92,797	99,500	99,500
Connect/Reconnect Fees	200	1,000	1,000
Other	18	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**93,015**	**102,000**	**102,000**
Resources Available:	**97,282**	**118,794**	**127,166**
Expenditures:			
Personal Services	22,148	31,388	32,750
Contractual	34,958	32,240	35,000
Materials and Supplies	21,933	20,000	25,000
Capital Outlay		10,000	34,416
Other	1,449		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**80,488**	**93,628**	**127,166**
Unencumbered Cash Balance Dec 31	16,794	25,166	0
2022/2023/2024 Budget Authority Amoun	94,408	113,867	127,166

Adopted Budget

Sewer Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	58,456	70,969	72,969
Receipts:			
Sewer Service Charges	53,088	57,000	57,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,088**	**57,000**	**57,000**
Resources Available:	**111,544**	**127,969**	**129,969**
Expenditures:			
Personal Services	20,602	35,000	35,000
Contractual	15,517	15,000	17,500
Materials and Supplies	4,456	5,000	8,500
Capital Outlay			53,758
Lease Purchase Payment			15,211
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,575**	**55,000**	**129,969**
Unencumbered Cash Balance Dec 31	70,969	72,969	0
2022/2023/2024 Budget Authority Amoun	97,586	115,856	129,969

CPA Summary

City of Lewis 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,759	284	1,027
Receipts:			
Trash Service Charges	38,782	42,000	43,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,782**	**42,000**	**43,000**
Resources Available:	**41,541**	**42,284**	**44,027**
Expenditures:			
Contractual	41,257	41,257	44,027
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**41,257**	**41,257**	**44,027**
Unencumbered Cash Balance Dec 31	284	1,027	0
2022/2023/2024 Budget Authority Amount	42,434	44,225	44,027

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

CPA Summary

City of Lewis

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:		
ARPA Grant Fund		**Capital Improve Res**		**Capital Equip Res**		**Fire Equip Res**		**EMT Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	31,743	Cash Balance Jan 1	23,434	Cash Balance Jan 1	5,265	Cash Balance Jan 1	1,017	Cash Balance Jan 1	5,920	67,379
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	31,743	Trans from General	10,000	Trans from General	5,000	Trans from General	810			
				Reimbursed Exp	2,400					
Total Receipts	31,743	Total Receipts	10,000	Total Receipts	7,400	Total Receipts	810	Total Receipts	0	49,953
Resources Available:	63,486	Resources Available:	33,434	Resources Available:	12,665	Resources Available:	1,827	Resources Available:	5,920	117,332
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Materials & Supplies	12,850			Capital Outlay	3,361			Materials & Supplies	1,642	
				Tractor Lease Pymt	5,515					
Total Expenditures	12,850	Total Expenditures	0	Total Expenditures	8,876	Total Expenditures	0	Total Expenditures	1,642	23,368
Cash Balance Dec 31	50,636	Cash Balance Dec 31	33,434	Cash Balance Dec 31	3,789	Cash Balance Dec 31	1,827	Cash Balance Dec 31	4,278	**93,964** **
										93,964 **

**Note: These two block figures should agree.

CPA Summary

City of Lewis

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:		
Sales Tax Clearing		**Penalty Clearing**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	248	Cash Balance Jan 1	3,479	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		3,727
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales Tax Clearing	1,069	Penalty Clearing	3,429							
Total Receipts	1,069	Total Receipts	3,429	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,498
Resources Available:	1,317	Resources Available:	6,908	Resources Available:	0	Resources Available:	0	Resources Available:	0	8,225
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Sales Tax Clearing	1,031									
Total Expenditures	1,031	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,031
Cash Balance Dec 31	286	Cash Balance Dec 31	6,908	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**7,194** **
										7,194 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Lewis

will meet on September 11, 2023 at 7:00 PM at Lewis City Hall 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 Lewis City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget 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	233,960	57.598	274,487	57.600	385,251	117,823	57.598
Debt Service	39,510	17.391	43,410	17.390	49,393	35,578	17.392
Library							
Special Highway			10,000		71,978		
Parks and Rec Fund	326		1,500		3,510		
Water Fund	80,488		93,628		127,166		
Sewer Fund	40,575		55,000		129,969		
Trash Fund	41,257		41,257		44,027		
Non-Budgeted Funds-A	23,368						
Non-Budgeted Funds-B	1,031						
Totals	460,515	74.989	519,282	74.990	811,294	153,401	74.990
						*Revenue Neutral Rate***	*73.472*
Less: Transfers	15,810		26,000		26,000		
Net Expenditure	444,705		493,282		785,294		
Total Tax Levied	141,409		150,294		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,885,728		2,004,203		2,045,616		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	320,000	295,000	270,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	167,076
Total	320,000	295,000	437,076

*Tax rates are expressed in mills

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

Kelsey Holquin

City Official Title: City Clerk

City of Lewis 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	117,823	57.598	2,045
Debt Service	35,578	17.392	617
Library			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	153,401	74.990	2,662

2023 July 1 Valuation: 2,045,616

Valuation Factor: 2,045.616

Neighborhood Revitalization Subj to Rebate: 35,504

Neighborhood Revitalization factor: 35.504

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 542

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

WHEREAS, the Revenue Neutral Rate for the City of Lewis was calculated as 73.472 mills by the Edwards County Clerk; and

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

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

WHEREAS, the Governing Body of the City of Lewis, 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 LEWIS:

The City of Lewis shall levy a property tax rate exceeding the Revenue Neutral Rate of 73.472 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 11th day of September 2023 and SIGNED by the Mayor.

~~Mayor~~ President

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the Lewis Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 11, 2023

Resolution No. 542

Governing Body Member	Yes	No	No Vote
Sonja Mendez	X		
Monte Kendall	X		
Bob McKinney	X		
TOTAL			

Certified:

Kelsey H. - City Clerk

Legals

(First published in the Edwards County Sentinel on July 19, 2023)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Lewis

will meet on September 11, 2023 at 7:00 PM at Lewis City Hall 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 Lewis City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget 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	233,960	57.598	274,487	57.600	385,251	117,823	57.598
Debt Service	39,510	17.391	43,410	17.390	49,393	35,578	17.392
Library							
Special Highway			10,000		71,978		
Parks and Rec Fund	326		1,500		3,510		
Water Fund	80,488		93,628		127,166		
Sewer Fund	40,575		55,000		129,969		
Trash Fund	41,257		41,257		44,027		
Non-Budgeted Funds-A	23,368						
Non-Budgeted Funds-B	1,031						
Totals	460,515	74.989	519,282	74.990	811,294	153,401	74.990
						*Revenue Neutral Rate***	73.472
Less: Transfers	15,810		26,000		26,000		
Net Expenditure	444,705		493,282		785,294		
Total Tax Levied	141,409		150,294		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,885,728		2,004,203		2,045,616		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	320,000		295,000		270,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		167,076		
Total	320,000		295,000		437,076		

**Tax rates are expressed in mills*

***Revenue Neutral Rate as defined by K.S.A 79-2988*

Kelsey Holguin

City Official Title: City Clerk