CERTIFICATE 2023

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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	4,257,629	837,066	47.363
Debt Service	10-113	8			
Library	12-1220	8	93,710	69,764	3.947
B&I Quivera		9	101,744		
B&I Pool		9	176,581		
B&I Gas Project		10	473,578		
B&I City Hall/Library		10	168,033		
Municipal Equipment Reserve		11	337,465	34,886	1.974
Special Highway		12	302,343		
Special Parks & Rec		12	33,932		
Special Alcohol DUI Fund		13			
		13			
Gas Fund		14	5,497,877		
Wastewater Fund		15	767,279		
Water Fund		16	1,320,952		
Storm Water Fund		17	64,096		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxxx	13,595,219	941,716	53.284
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		20			17,673,296
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 52.896 - Exceed to 54.000

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: _____, 2022

FILED
County Clerk

Governing Body

No assurance is provided.

SEP 21 2022

Aurelia Garcia
COUNTY CLERK

City of Lyons

2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	731,565	144,706	3,112	654	10,031	737
Debt Service						
Library	62,393	12,341	265	56	855	63
B&I Quivera						
B&I Pool						
B&I Gas Project						
B&I City Hall/Library						
Municipal Equipment Res	31,199	6,171	133	28	428	31
TOTAL	825,157	163,218	3,510	738	11,314	831

County Treas Motor Vehicle Estimate	163,218
County Treas Recreational Vehicle Estimate	3,510
County Treas 16/20M Vehicle Estimate	738
County Treas Commercial Vehicle Tax Estimate	11,314
County Treas Watercraft Tax Estimate	831

Motor Vehicle Factor	0.19780
Recreational Vehicle Factor	0.00425
16/20M Vehicle Factor	0.00089
Commercial Vehicle Factor	0.01371
Watercraft Factor	0.00101

No assurance is provided.

City of Lyons 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	B&I Fund Q Housing	42,000	42,000	42,000	12-197
General	Capital Improvement	304,992	305,000	305,000	12-1,118
General	Municipal Equip Res.	45,000	45,000	45,000	12-1,117
General	Special Highway	195,000	-	-	12-1,119
Special Alcohol	General	-	514	-	K.S.A. 79-2958; Closing Fund
Capital Improve	B&I Fund Pool	138,963	151,600	151,600	12-1,117
Capital Improve	B&I New City Hall	123,101	134,300	134,300	12-197
Gas Fund	Gas Line Replace Reserv	49,992	50,000	50,000	12-825D
Gas Fund	B&I Gas Line Project	240,000	304,000	304,000	12-825D
Sewer WWTF Fund	Sewer Line Replace Res	78,000	78,000	78,000	12-825D
Water Utility Fund	Water Line Fund	234,996	235,000	235,000	12-825D
Water Utility Fund	Water Well Fund	30,000	30,000	30,000	12-825D
Gas Fund	General	120,000	120,000	120,000	12-825D
Sewer WWTF Fund	General	30,000	30,000	30,000	12-825D
Water Utility Fund	General	69,996	70,000	70,000	12-825D
	Totals	1,702,040	1,595,414	1,594,900	
	Adjustments				
	Adjusted Totals	1,702,040	1,595,414	1,594,900	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Lyons

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond Series 2007-Quivera	8/16/2007	9/1/2027	4.25	5.000.000	235,470	3/1	9/1	8,445	30,000	7,170	30,000
Bond Series 2011-Gas Line	9/22/2011	3/3/2023	3.00	3,350,000	323,266	8/1	2/1	8,972	95,000	5,438	100,000
Bond Series 2020-Gas Line	3/3/2020	2/1/2035	3.15	2,380,000	2,330,000	8/1	2/1	54,221	65,000	52,687	65,000
Total G.O. Bonds					**2,888,736**			**71,638**	**190,000**	**65,295**	**195,000**
Revenue Bonds:											
Bond Series 2014-City Hall	3/26/2014	9/1/2029	2.00	1,600,000	1,101,700	3/1	9/1	28,200	105,000	25,050	110,000
Bond Series 2018-Pool	7/10/2018	10/1/2029	3.63	1,380,000	1,186,269	4/1	10/1	30,794	115,000	27,344	120,000
Total Revenue Bonds					**2,287,969**			**58,994**	**220,000**	**52,394**	**230,000**
Other:											
(Energy Crisis 2021)	3/22/2021	1/1/2031	0.25	3,000,000	2,848,104	7/1	10/1	6,835	304,738	6,072	305,501
KDHE-Water Line Project	8/1/2013	2/1/2033	2.43	4,036,053	1,237,572	2/1, 8/1	2/1, 8/1	29,502	94,496	26,892	96,807
Total Other					**4,085,676**			**36,337**	**399,235**	**32,964**	**402,308**
Total Indebtedness					**9,262,381**			**166,969**	**809,235**	**150,653**	**827,308**

No assurance is provided.

City of Lyons

2023

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 2022	Payments Due 2022	Payments Due 2023
CAT Grader	3/21/2019	36	5.24	80,385	21,661	22,796	0
Elgin Street Sweeper	9/20/2021	60	1.95	262,758	262,758	48,690	48,690
				Totals	**284,419**	**71,486**	**48,690**

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: 2023

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 2022	Proposed Year 2023
Ad Valorem	$62,393	$69,764
Delinquent Tax	$2,900	$2,900
Motor Vehicle Tax	$11,676	$12,341
Recreational Vehicle Tax	$245	$265
16/20M Vehicle Tax	$66	$56
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$77,280	$85,326
Difference in Total Taxes:	$8,046	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,608,346	$17,439,035
Did Assessed Valuation Decrease?	No	
Levy Rate	4	4.000
Difference in Levy Rate:	0.000	
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.

City of Lyons 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	285,350	659,177	832,823
Receipts:			
Ad Valorem Tax	665,305	731,565	xxxxxxxxxxxxxxxxx
Delinquent Tax	42,611	37,000	37,000
Motor Vehicle Tax	139,863	137,925	144,706
Recreational Vehicle Tax	0	2,900	3,112
16/20M Vehicle Tax	0	776	654
Commercial Vehicle Tax	0	3,949	10,031
Watercraft Tax	0	0	737
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	9,952	6,000	9,000
Compensating Use Tax	516,471	500,000	500,000
Local Sales Tax	379,565	300,300	300,300
Franchise Tax	189,444	175,000	175,000
Licenses	21,059	21,000	21,000
Highway Connecting Links	0	86,000	86,000
Grants and Donations	369,043	400,000	400,000
Jag Grant	0	23,000	23,000
Dog Tax	4,265	7,000	7,000
Cemetery	13,355	12,000	12,000
Vehicle Inspection Fees	9,780	7,300	7,300
Court Fees	64,919	77,825	77,825
Land Bank	0	1,000	1,000
Donation Park	0	900	900
Donation Cemetery	0	200	200
Refuse Services	206,410	176,000	176,000
Swimming Pool Receipts	47,502	45,000	45,000
FAA Receipts	83,349	85,000	93,750
Reimbursed Expenses	78,031	100,000	100,000
Transfer from Gas Fund	120,000	120,000	120,000
Transfer from Wastewater Fund	30,000	30,000	30,000
Transfer from Water Fund	69,996	70,000	70,000
Transfer from Special Alcohol Fund	0	514	0
LHA In Lieu of Taxes	0	21,000	21,000
Leases & Rentals	0	225	225
CDBG Landlord Cost Share	12	85,000	85,000
Tansient Guest Tax	0	15,000	15,000
Sale of Equipment/Land	41,689	5,000	5,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	9,744	10,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous	533	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,112,898**	**3,294,379**	**2,587,740**
Resources Available:	**3,398,248**	**3,953,556**	**3,420,563**

City of Lyons

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	3,398,248	3,953,556	3,420,563
Expenditures:			
ADMINISTRATION	481,901	652,755	657,755
COMPOST OPERATION	3,488	17,756	19,680
POLICE DEPARTMENT	586,452	746,078	746,078
ANIMAL CONTROL	10,447	15,400	15,400
MUNICIPAL COURT	43,851	69,057	69,057
FIRE DEPARTMENT	72,298	81,861	81,861
CEMETERY DEPARTMENT	145,037	183,519	186,319
PARK DEPARTMENT	182,219	185,811	185,811
POOL DEPARTMENT	117,995	133,445	150,445
STREET DEPARTMENT	467,708	557,451	557,451
AIRPORT	40,683	85,600	85,600
Subtotal detail (Should agree with detail)	2,152,079	2,728,733	2,755,457
Transfer to Capital Improvement	304,992	305,000	305,000
Transfer to B&I Quivera	42,000	42,000	42,000
Transfer to Municipal Equip. Reserve	45,000	45,000	45,000
Transfer to Special Highway	195,000	0	0
Transfer to Wastewater	0	0	204,000
Cash Forward (2023 column)			906,172
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,739,071**	**3,120,733**	**4,257,629**
Unencumbered Cash Balance Dec 31	659,177	832,823	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	5,875,802	3,632,307	4,257,629
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,257,629
		Tax Required	837,066
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	837,066

No assurance is provided.

City of Lyons 2023

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
ADMINISTRATION			
Salaries	163,859	169,580	169,580
Contractual	53,929	60,000	60,000
Commodities	6,800	5,150	5,150
Capital Outlay	20,000	7,300	7,300
Grants/Donations	66,875	200,725	200,725
Planning and Development	428	10,000	15,000
Refuse Services/Office supplies/Other	170,010	200,000	200,000
Total	**481,901**	**652,755**	**657,755**
COMPOST OPERATION			
Salaries	2,115	13,406	13,406
Contractual	0	850	850
Commodities	53	500	1,000
Capital Outlay	0	0	0
Equip. Maint.,Insurance, & Motor Fuels	1,320	3,000	4,424
Total	**3,488**	**17,756**	**19,680**
POLICE DEPARTMENT			
Salaries	447,498	555,425	555,425
Contractual	11,834	10,000	10,000
Commodities	5,069	13,500	13,500
Capital Outlay	0	30,000	30,000
Other/Miscellaneous/Dispatch	122,051	137,153	137,153
Total	**586,452**	**746,078**	**746,078**
ANIMAL CONTROL			
Salaries			
Contractual	10,176	15,300	15,300
Commodities	271	100	100
Capital Outlay	0	0	0
Total	**10,447**	**15,400**	**15,400**
MUNICIPAL COURT			
Salaries	31,212	47,657	47,657
Contractual	3,672	4,150	4,150
Commodities	199	200	200
Utilities/Office Supplies/Training/Dues	8,768	17,050	17,050
Total	**43,851**	**69,057**	**69,057**
FIRE DEPARTMENT			
Salaries	39,178	45,579	45,579
Contractual	1,749	3,500	3,500
Commodities	1,059	7,000	7,000
Capital Outlay	10,586	4,300	4,300
Other/Miscelllaneous/Utilities/Equip Main	19,726	21,482	21,482
Total	**72,298**	**81,861**	**81,861**
CEMETERY DEPARTMENT			
Salaries	123,211	158,947	158,947
Contractual	1,033	2,000	2,300
Commodities	3,146	5,450	5,450
Capital Outlay	0	0	2,500
Utilities/Equip Main/Motor Fuels/Other	17,647	17,122	17,122
Total	**145,037**	**183,519**	**186,319**
PARK DEPARTMENT			
Salaries	124,528	129,331	129,331
Contractual	14,018	2,500	2,500
Commodities	6,895	8,000	8,000
Utilities/Equip Main/Motor Fuels/Other	36,778	45,980	45,980
Total	**182,219**	**185,811**	**185,811**
Page 1 - Total	**1,525,693**	**1,952,237**	**1,961,961**

City of Lyons 2023

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
POOL DEPARTMENT			
Salaries	34,926	40,000	57,000
Contractual	0	2,000	2,000
Commodities	9,244	5,000	5,000
Capital Outlay	0	0	0
Concessions/Utilities/Insur/Chemicals	73,825	86,445	86,445
Total	**117,995**	**133,445**	**150,445**
STREET DEPARTMENT			
Salaries	200,881	241,351	241,351
Contractual	13,307	35,500	35,500
Commodities	120,541	35,500	35,500
Capital Outlay	0	0	0
Utilities/Equip Main/Fuels/Chemicals	132,979	245,100	245,100
Total	**467,708**	**557,451**	**557,451**
AIRPORT			
Contractual	40,683	75,000	75,000
Commodities	0	600	600
City/County Operations	0	10,000	10,000
Total	**40,683**	**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	626,386	776,496	793,496
Page 1 -Total	**1,525,693**	**1,952,237**	**1,961,961**
Grand Total	**2,152,079**	**2,728,733**	**2,755,457**

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

City of Lyons 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 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 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,853	1,852	7,466
Receipts:			
Ad Valorem Tax	56,607	62,393	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,871	2,900	2,900
Motor Vehicle Tax	11,309	11,676	12,341
Recreational Vehicle Tax	239	245	265
16/20M Vehicle Tax	0	66	56
Commercial Vehicle Tax	0	334	855
Watercraft Tax	0	0	63
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	71,026	77,614	16,480
Resources Available:	72,879	79,466	23,946
Expenditures:			
Appropriations	71,027	72,000	93,710
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	71,027	72,000	93,710
Unencumbered Cash Balance Dec 31	1,852	7,466	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	70,000	78,267	93,710
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	93,710
		Tax Required	69,764
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	69,764

No assurance is provided.

City of Lyons 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **B&I Quivera**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023	
Unencumbered Cash Balance Jan 1	80,549	82,829	59,744	
Receipts:				
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx	xxxxx
Delinquent Tax				
Motor Vehicle Tax				
Recreational Vehicle Tax				
16/20M Vehicle Tax				
Commercial Vehicle Tax				
Watercraft Tax				
Transfer from General	42,000	42,000	42,000	
Interest on Idle Funds				
Neighborhood Revitalization Rebate			0	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**42,000**	**42,000**	**42,000**	
Resources Available:	**122,549**	**124,829**	**101,744**	
Expenditures:				
Interest	9,720	8,445	7,170	
Commodities	0	26,640	26,640	
Principal	30,000	30,000	30,000	
Cash Forward (2023 column)			37,934	
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**39,720**	**65,085**	**101,744**	
Unencumbered Cash Balance Dec 31	82,829	59,744	xxxxxxxxxxxxxxxxxxxx	xxxxx
2021/2022/2023 Budget Authority Amount:	65,840	65,640	101,744	
		Non-Appropriated Balance		
		Total Expenditure/Non-Appr Balance	101,744	
		Tax Required	0	
	Delinquent Comp Rate:	0.0%	0	
		Amount of 2022 Ad Valorem Tax	0	

Adopted Budget **B&I Pool**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023	
Unencumbered Cash Balance Jan 1	31,052	20,771	24,981	
Receipts:				
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx	xxxxx
Delinquent Tax				
Motor Vehicle Tax				
Recreational Vehicle Tax				
16/20M Vehicle Tax				
Commercial Vehicle Tax				
Watercraft Tax				
Transfer from Capital Improvement (Rent)	138,963	151,600	151,600	
Interest on Idle Funds				
Neighborhood Revitalization Rebate			0	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**138,963**	**151,600**	**151,600**	
Resources Available:	**170,015**	**172,371**	**176,581**	
Expenditures:				
Interest	34,244	30,794	27,344	
Commodities	0	1,596	1,596	
Principal	115,000	115,000	120,000	
Cash Forward (2023 column)			27,641	
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	149,244	147,390	176,581	
Unencumbered Cash Balance Dec 31	20,771	24,981	xxxxxxxxxxxxxxxxxxxx	xxxxx
2021/2022/2023 Budget Authority Amount:	186,022	151,596	176,581	
		Non-Appropriated Balance		
		Total Expenditure/Non-Appr Balance	176,581	
		Tax Required	0	
	Delinquent Comp Rate:	0.0%	0	
		Amount of 2022 Ad Valorem Tax	0	

No assurance is provided.

City of Lyons 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **B&I Gas Project**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	154,295	177,272	169,578
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Transfer From Gas Fund	240,000	304,000	304,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**240,000**	**304,000**	**304,000**
Resources Available:	**394,295**	**481,272**	**473,578**
Expenditures:			
Interest	77,023	63,193	58,125
Commodities	0	88,501	88,501
Principal	140,000	160,000	165,000
Cash Forward (2023 column)			161,952
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**217,023**	**311,694**	**473,578**
Unencumbered Cash Balance Dec 31	177,272	169,578	xxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	297,501	313,501	473,578
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	473,578
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **B&I City Hall/Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	45,632	33,433	33,733
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)	123,101	134,300	134,300
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**123,101**	**134,300**	**134,300**
Resources Available:	**168,733**	**167,733**	**168,033**
Expenditures:			
Interest	30,300	28,200	25,050
Commodities	0	800	800
Principal	105,000	105,000	110,000
Cash Forward (2023 column)			32,183
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**135,300**	**134,000**	**168,033**
Unencumbered Cash Balance Dec 31	33,433	33,733	xxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	165,923	134,300	168,033
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	168,033
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

No assurance is provided.

City of Lyons 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Municipal Equipment Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	291,320	317,246	248,963
Receipts:			
Ad Valorem Tax	26,522	31,199	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,197	1,825	1,825
Motor Vehicle Tax	5,826	5,666	6,171
Recreational Vehicle Tax	120	119	133
16/20M Vehicle Tax	0	32	28
Commercial Vehicle Tax	4	162	428
Watercraft Tax	0	0	31
Transfer From General	45,000	45,000	45,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	79,669	84,003	53,616
Resources Available:	370,989	401,249	302,579
Expenditures:			
Commodities	20,795	20,800	20,800
Capital Outlay	32,948	60,000	60,000
CAT Debt Payment	0	22,796	0
Elgin Debt Payment	0	48,690	48,690
Cash Forward (2023 column)			207,975
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	53,743	152,286	337,465
Unencumbered Cash Balance Dec 31	317,246	248,963	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	268,600	80,626	337,465
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	337,465
		Tax Required	34,886
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	34,886

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 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 2022 Ad Valorem Tax	0

No assurance is provided.

City of Lyons 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	188,549	3,973	19,923
Receipts:			
State of Kansas Gas Tax	100,695	95,950	97,420
County Transfers Gas	0	0	0
Grants/Donations	0	185,000	185,000
Transfer from General	195,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**295,695**	**280,950**	**282,420**
Resources Available:	**484,244**	**284,923**	**302,343**
Expenditures:			
Contractual	480,271	200,000	200,000
Commodities	0	65,000	65,000
Cash Forward (2023 column)			37,343
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**480,271**	**265,000**	**302,343**
Unencumbered Cash Balance Dec 31	3,973	19,923	0
2021/2022/2023 Budget Authority Amount:	540,580	265,000	302,343

Adopted Budget

Special Parks & Rec	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,688	38,640	23,932
Receipts:			
Liquor Tax/Private Clubs	9,952	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,952**	**10,000**	**10,000**
Resources Available:	**38,640**	**48,640**	**33,932**
Expenditures:			
Contractual	0	9,700	9,700
Capital Outlay	0	15,008	15,008
Cash Forward (2023 column)			9,224
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**24,708**	**33,932**
Unencumbered Cash Balance Dec 31	38,640	23,932	0
2021/2022/2023 Budget Authority Amount:	31,315	24,708	33,932

No assurance is provided.

City of Lyons 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol DUI Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	514	514	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**514**	**514**	**0**
Expenditures:			
Transfer to General Fund - Closing Fund	0	514	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**514**	**0**
Unencumbered Cash Balance Dec 31	514	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

See Tab C

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

No assurance is provided.

City of Lyons

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	453,420	398,490	1,427,897
Receipts:			
Charges for Services	1,718,543	3,000,000	3,000,000
High Volume Sales	3,212,532	1,000,000	1,000,000
Bad Debt Recovery	38,077	56,000	56,000
Meter Connect Fees	13,200	13,000	13,000
Federal Aid	9,776	130	130
Leases and Rentals	380	0	0
Reimbursed Expenses	1,135	0	0
Miscellaneous	0	850	850
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,993,643**	**4,069,980**	**4,069,980**
Resources Available:	**5,447,063**	**4,468,470**	**5,497,877**
Expenditures:			
Purchases of Gas	4,206,934	800,000	2,000,000
High Volume Expense	0	1,000,000	1,000,000
Personal Services	169,975	175,000	200,000
Contractual Services	236,247	240,000	240,000
Commodities	25,425	40,000	40,000
Capital Outlay	0	0	32,304
Interest	0	6,835	6,072
Principal	0	304,738	305,501
Transfer to General (Franchise)	120,000	120,000	120,000
Transfer to B&I Gas Project	240,000	304,000	304,000
Transfer to Gas Line Replace Reserve	49,992	50,000	50,000
Cash Forward (2023 column)			1,200,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,048,573**	**3,040,573**	**5,497,877**
Unencumbered Cash Balance Dec 31	398,490	1,427,897	0
2021/2022/2023 Budget Authority Amount:	2,434,766	3,577,118	5,497,877
	See Tab A		**See Tab E**

No assurance is provided.

City of Lyons 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	44,970	45,679	32,979
Receipts:			
Sewer Service Charge	520,877	528,000	528,000
Sale of Equipment	0	1,100	1,100
Reimbursed Expenses	0	1,200	1,200
Transfer from General Fund	0	0	204,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**520,877**	**530,300**	**734,300**
Resources Available:	**565,847**	**575,979**	**767,279**
Expenditures:			
Personal Services	210,211	215,000	215,000
Contractual Services	112,451	115,000	115,000
Commodities	89,506	90,000	90,000
Capital Outlay	0	15,000	204,000
Transfer to General Fund	30,000	30,000	30,000
Transfer to Sewer Line	78,000	78,000	78,000
Cash Forward (2023 column)			35,279
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**520,168**	**543,000**	**767,279**
Unencumbered Cash Balance Dec 31	45,679	32,979	0
2021/2022/2023 Budget Authority Amount:	629,699	546,050	767,279

No assurance is provided.

City of Lyons 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	316,285	344,158	299,852
Receipts:			
Water Utility Sales	987,955	949,594	950,000
A/R Miscellaneous Charges	1,212	500	500
High Volume Sales	0	50,000	50,000
Meter Connect Fees	22,745	20,000	20,000
Sale of City Equip-Land	0	600	600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,011,912**	**1,020,694**	**1,021,100**
Resources Available:	**1,328,197**	**1,364,852**	**1,320,952**
Expenditures:			
Personal Services	263,491	300,000	300,000
Contractual Services	204,765	215,000	215,000
Commodities	165,522	180,000	180,000
Capital Outlay	15,269	30,000	30,000
Transfer to General Fund	69,996	75,000	75,000
Transfer to Water Line	234,996	235,000	235,000
Transfer to Water Well	30,000	30,000	30,000
Cash Forward (2023 column)			255,952
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**984,039**	**1,065,000**	**1,320,952**
Unencumbered Cash Balance Dec 31	344,158	299,852	0
2021/2022/2023 Budget Authority Amount:	1,141,860	1,280,612	1,320,952

No assurance is provided.

City of Lyons 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	40,345	63,421	41,096
Receipts:			
Storm Water Fees	23,076	23,000	23,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,076**	**23,000**	**23,000**
Resources Available:	**63,421**	**86,421**	**64,096**
Expenditures:			
Contractual	0	40,000	40,000
Commodities	0	5,325	5,325
Cash Forward (2023 column)			18,771
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**45,325**	**64,096**
Unencumbered Cash Balance Dec 31	63,421	41,096	0
2021/2022/2023 Budget Authority Amount:	54,000	59,325	64,096

No assurance is provided.

City of Lyons

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2021 is reported)

2023

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	32,574	Cash Balance Jan 1	0	Cash Balance Jan 1	374,073	Cash Balance Jan 1	153,759	562,272
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	Transfer from GF	304,992	Insurance Proceeds	31,797	Waste Water Fee	195,161	Cemetery	3,400	
Total Receipts	0	Total Receipts	304,992	Total Receipts	31,797	Total Receipts	195,161	Total Receipts	3,400	535,350
Resources Available:	1,866	Resources Available:	337,566	Resources Available:	31,797	Resources Available:	569,234	Resources Available:	157,159	1,097,622
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Transfer to B&I Pool	138,963	Payout of Proceeds	13,397	Capital Outlay	231,724	None	0	
		Transfer to B&I New City	123,101							
Total Expenditures	0	Total Expenditures	262,064	Total Expenditures	13,397	Total Expenditures	231,724	Total Expenditures	0	507,185
Cash Balance Dec 31	1,866	Cash Balance Dec 31	75,502	Cash Balance Dec 31	18,400	Cash Balance Dec 31	337,510	Cash Balance Dec 31	157,159	590,437 **
										590,437 **

**Note: These two block figures should agree.

No assurance is provided.

City of Lyons

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

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	63,089	Cash Balance Jan 1	165,669	Cash Balance Jan 1	69,714	Cash Balance Jan 1	6,780	Cash Balance Jan 1	304,288	609,540
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursed expenses	65	Transfer from Wastewater	78,000	Transfer from Water	30,000	None	0	Transfer from Water	234,996	
Transfer from Gas Fund	49,992									
Total Receipts	50,057	Total Receipts	78,000	Total Receipts	30,000	Total Receipts	0	Total Receipts	234,996	393,053
Resources Available:	113,146	Resources Available:	243,669	Resources Available:	99,714	Resources Available:	6,780	Resources Available:	539,284	1,002,593
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	4,691	Contractual	178,234	None	0	None	0	Contractual	54,392	
								Interest	27,654	
								Commodities	4,653	
								Principal	91,691	
								Misc	12,109	
Total Expenditures	4,691	Total Expenditures	178,234	Total Expenditures	0	Total Expenditures	0	Total Expenditures	190,499	373,424
Cash Balance Dec 31	108,455	Cash Balance Dec 31	65,435	Cash Balance Dec 31	99,714	Cash Balance Dec 31	6,780	Cash Balance Dec 31	348,785	629,169 **
										629,169 **

**Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Lyons

will meet on September 6, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,739,071	45.428	3,120,733	46.896	4,257,629	837,066	48.000
Debt Service							
Library	71,027	3.846	72,000	4.000	93,710	69,764	4.000
B&I Quivera	39,720		65,085		101,744		
B&I Pool	149,244		147,390		176,581		
B&I Gas Project	217,023		311,694		473,578		
B&I City Hall/Library	135,300		134,000		168,033		
Municipal Equipment Reserv	53,743	1.867	152,286	2.000	337,465	34,886	2.000
Special Highway	480,271		265,000		302,343		
Special Parks & Rec			24,708		33,932		
Special Alcohol DUI Fund			514				
Gas Fund	5,048,573		3,040,573		5,497,877		
Wastewater Fund	520,168		543,000		767,279		
Water Fund	984,039		1,065,000		1,320,952		
Storm Water Fund			45,325		64,096		
Non-Budgeted Funds-A	507,185						
Non-Budgeted Funds-B	373,424						
Totals	11,318,788	51.141	8,987,308	52.896	13,595,219	941,716	54.000
						*Revenue Neutral Rate***	*52.896*
Less: Transfers	1,702,040		1,595,414		1,594,900		
Net Expenditure	9,616,748		7,391,894		12,000,319		
Total Tax Levied	772,974		825,157		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,115,227		15,608,346		17,439,035		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	5,216,252	3,058,736	2,888,736
Revenue Bonds	2,792,962	2,507,969	2,287,969
Other	1,673,988	3,000,000	4,085,676
Lease Purchase Principal	0	40,348	284,419
Total	9,683,202	8,607,053	9,546,800

*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.

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 25 day of

August, 2022 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

F. W. M

SUBSCRIBED and sworn to before me this 25

Day of August, 2022

Manuel G. Gomez

Notary Public

My commission expires: Dec. 31, 2024

Publication Fee $ 96.25

Total Publication Fee $ 96.25

LEGAL

(Published in the Lyons News on August 25, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2023

The governing body of

City of Lyons

will meet on September 6, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,739,071	45.428	3,120,733	46.896	4,257,629	857,066	48.000
Debt Service	71,027	3.846	72,000	4.000	93,710	69,764	4.000
Library	39,720		65,095		101,744		
B&I Quintera	149,244		147,390		176,581		
B&I Pool	217,023		311,694		473,578		
B&I Gas Project	135,300		134,000		168,033		
B&I City Hall/Library	53,743	1.867	152,286	2.000	337,465	34,886	2.000
Municipal Equipment Reserv							
Special Highway	480,271		265,000		302,343		
Special Parks & Rec			24,708		33,932		
Special Alcohol DUI Fund			514				
Gas Fund	3,048,573		3,040,573		3,497,877		
Wastewater Fund	520,168		543,000		767,279		
Water Fund	984,039		1,065,000		1,320,952		
Storm Water Fund	507,185		45,325		64,096		
Non-Budgeted Funds-A	373,424						
Non-Budgeted Funds-B							
Totals	11,318,788	51.141	8,927,308	52.896	13,595,219	941,716 Revenue Neutral Rate **	54.000 65.018
Less: Transfers	1,702,010		1,535,414		1,594,900		
Net Expenditure	9,616,748		7,391,894		12,000,319		
Total Tax Levied	772,974		825,157		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	15,115,227		15,608,346		17,432,035		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	5,216,252	3,058,736	2,888,736
Revenue Bonds	2,792,962	2,507,969	2,287,969
Other	1,673,988	3,000,000	4,055,676
Lease Purchase Principal	0	40,348	284,419
Total	9,683,202	8,607,053	9,546,800

*Tax rates are expressed in mills

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

Gayla Hersch

City Official Title: City Clerk

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

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 26, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.

BUDGET APPROVAL

August 26, 2022

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

Re: City of Lyons 2023 Budget

Dear Sheila:

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

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: 54.

Our proposed ad valorem tax (dollar amount) is $941,708.16

The date of our hearing is: Sept. 6, 2022

The time of our hearing is: 6:00 p.m.

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, 2022.

WITNESS my hand and official seal on 7-20, 2022.

CITY OF LYONS INCORPORATED (Seal) SEAL FEB. 26, 1880 RICE COUNTY, KANSAS

Clerk or Officer of Governing Body

FILED
JUL 20 2022
Aurelia Garcia
COUNTY CLERK

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.

Aurelia Garcia

From: cityadmin@lyonsks.org
Sent: Wednesday, July 20, 2022 5:19 PM
To: Aurelia Garcia
Subject: RE: RNR

Follow Up Flag: Follow up
Flag Status: Flagged

Library- 4
Equipment-2
General-48

Total-54.00

Chad Buckley, CPM
City Administrator • City of Lyons
201 W. Main • Lyons, KS 67554
Phone: (620)257-2320 Fax: (620)257-3743

CITY OF LYONS
PRIDE of the TRAIL

From: Aurelia Garcia <aureliag@ricecocthse.com>
Sent: Wednesday, July 20, 2022 5:00 PM
To: cityadmin@lyonsks.org
Subject: RE: RNR

Can you please give me the breakdown?

General =
Library =
Municipal Equipment =
Total = 54.000

Aurelia Garcia
Rice County Clerk/Election Officer
aureliag@ricecocthse.com
Ph# 620-257-2232
Fax# 620-257-3039

Confidentiality Notice/Disclaimer:
This e-mail and any attachments may contain confidential information intended solely for the use of the addressee. If the reader of this message is not the intended recipient, any distribution, copying, or use of this e-mail or its attachments is prohibited. If you received this message in error, please notify the sender immediately by e-mail and delete this message and any copies. Thank you

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;

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

Our proposed mill levy rate is: _____.

Our proposed ad valorem tax (dollar amount) is _____.

The date of our hearing is: _____.

The time of our hearing is: _____.

The location of our hearing is: _____.

__X__ 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, 2022.

WITNESS my hand and official seal on 7-19, 2022.

CITY OF LYONS INCORPORATED (Seal) SEAL FEB. 25, 1880 RICE COUNTY, KANSAS

Clerk or Officer of Governing Body

FILED

JUL 19 2022

Aurelia Garcia

COUNTY CLERK

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.

From: cityadmin@lyonsks.org <cityadmin@lyonsks.org>
Sent: Wednesday, July 20, 2022 4:55 PM
To: Aurelia Garcia <aureliag@ricecocthse.com>
Cc: cityclerk@lyonsks.org; findirect@lyonsks.org; Brenda Tucker <BrendaT@ricecocthse.com>
Subject: RNR

Aurelia,

In a conversation with our consultant Scot Loyd this afternoon it was decided to exceed the RNR.

Attached is the notice.

Thank you,

Chad Buckley, CPM
City Administrator • City of Lyons
201 W. Main • Lyons, KS 67554
Phone: (620)257-2320 Fax: (620)257-3743

CITY OF LYONS
PRIDE OF THE TRAIL

Aurelia Garcia

From: Jaramillo, Stacy [DAAR] <Stacy.Jaramillo@ks.gov>
Sent: Wednesday, July 27, 2022 10:37 AM
To: Aurelia Garcia
Cc: Olson, Lindsay [DAAR]
Subject: City of Lyons RNR Computation

Hi Aurelia,

I've computed and confirmed with the city. The below table is the methodology for the city's RNR for your records.

Would you please override the mailer to reflect the below for the city's RNR? Would you also confirm that they submitted an intent to exceed the RNR with a proposed estimated rate around 52.98 mills (I don't have the actual proposed rate – if you'd provide it to me, that'd be great)?

2022 Budget			2023 Estimated Valuation/RNR
15,608,119	Final Rate	Final Billed Dollars	17,439,035
General	46.896	$ 731,958.35	41.97241124
Library	4.000	$ 62,432.48	3.5800419
Equip. Res	2.000	$ 31,216.24	1.79002095
	52.896	$ 825,607.06	47.34247409

Let me know what else you need. Thank you for making the correction, I'm glad it was caught in time and the system allows it to adjust. Taxpayers would have been quite confused.

Thanks!

Stacy Jaramillo, MBA, Team Lead
Municipal Services | Office of Accounts and Reports

Kansas Department of Administration
700 SW Harrison, Suite 300 | Topeka, KS 66603
785-296-6033 | 785-296-1477 fax
stacy.jaramillo@ks.gov| www.admin.ks.gov

Kansas
Department of Administration

RECEIVED
JUL 27 2022
Aurelia Garcia
County Clerk/Election Officer

CONFIDENTIALITY AND PRIVILEGE NOTICE
This email message including attachments, if any, is intended for the person or entity to which it is addressed and may contain confidential and/or privileged information. Any unauthorized review, use or disclosure is prohibited. If you are not the intended recipient, please contact the sender and destroy the original message, including all copies.

Roll Call Vote

Municipality Name: City of Lyons
Hearing to Exceed Revenue Neutral Rate
Date: 9/6/2022
Resolution No. 889

Governing Body Member Name	Yes	No	Absent
Debbie Metzger	X		
Larry Walker	X		
Jim Cedeno	X		
Fred Long	X		
Leanna Payne	X		
Dakota Nave			X
Douglas Higgins			X
Total	5		2

Verdict: Motion Carried

Attested: Gayla Horsch, City Clerk



CITY OF LYONS

PRIDE *of the* TRAIL

Resolution No. 889

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 was calculated as 66.018 mills by the Rice County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Lyons 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 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

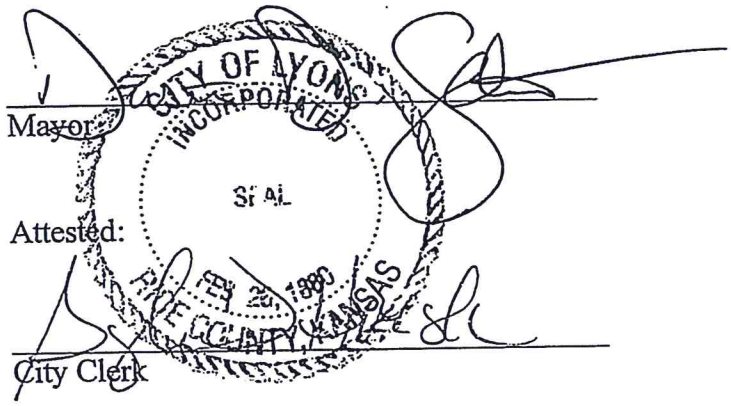
NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LYONS:

The City of Lyons shall levy a property tax rate that may exceed the Revenue Neutral Rate of 54 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.

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

ADOPTED this 6th day of September, 2022 and SIGNED by the Mayor.



Mayor

Attested:

City Clerk

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 15 day of

September, 2022 with subsequent publications being made on the following dates:

_____, 20_____

_____, 20_____

_____, 20_____

_____, 20_____

Frank W. Mercer

SUBSCRIBED and sworn to before me this 15

Day of September, 2022

Manuel G Gomez

Notary Public

My commission expires: Dec. 31, 2024

Publication Fee $65.63

Total Publication Fee $65.63

LEGAL

(Published in the Lyons News on September 15, 2022).

Resolution No. 889

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

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The City of Lyons shall levy a property tax rate that may exceed the Revenue Neutral Rate of 54 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 6th day of September, 2022 and SIGNED by the Mayor.

SEAL
/s/ Dustin Schultz, Mayor
ATTESTED:
/s/ Gayla Horsch, City Clerk

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