State of Kansas
City

2026

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
City of Lucas
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 expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

yes

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	329,335	101,534	38.329
Debt Service	10-113	8	10,100	8,835	3.335
Library	12-1220	8	18,592	15,560	5.874
Industrial Development		9	8,000	6,473	2.443
Airport		9		5,486	2.071
Special Highway		10	19,349		
Electric Utility		10	1,133,155		
Water Utility		11	234,815		
Sewer Utility		11	141,488		
Sanitation		12	80,361		
Capital Improvements		12	575,596		
Totals		xxxxxx	2,550,791	137,888	52.052
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			2,649,041
RNR Hearing Notice		14			Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

52,052

Revenue Neutral Rate	30.572
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Angel & Cook, LLC
Public Accountants
Address:
432 Elm Street
Natoma, KS 67651
Email:
ryan@angelcook.net

COUNTY CLERK Seal RUSSELL CO KANSAS

Date Attested: October 8 2025

County Clerk

Governing Body

2026

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
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RNR Hearing Notice		14			
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	30.572
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Angel & Cook, LLC
Public Accountants
Address:
432 Elm Street
Natoma, KS 67651
Email:
ryan@angelcook.net

Date Attested: _____ 2025

County Clerk

Governing Body

City of Lucas

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	52,187	7,016	147	89	106	107
Debt Service	9,053	1,217	26	15	18	18
Library	9,812	1,319	28	17	20	19
Industrial Development	7,421	998	21	13	15	14
Airport	2,475	333	7	4	5	0
TOTAL	80,948	10,883	229	138	164	158

County Treas Motor Vehicle Estimate 10,883

County Treas Recreational Vehicle Estimate 229

County Treas 16/20M Vehicle Estimate 138

County Treas Commercial Vehicle Tax Estimate 164

County Treas Watercraft Tax Estimate 158

Motor Vehicle Factor 0.13444

Recreational Vehicle Factor 0.00283

16/20 Vehicle Factor 0.00170

Commercial Vehicle Factor 0.00203

Watercraft Factor 0.00195

City of Lucas 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Electric Utility	Capital Improvements		72,750	50,000	12-1, 118
Electric Utility	General	125,000	50,000	50,000	12-825d
General Fund	Capital Improvements				12-1, 118
General Fund	Bond	590			12-1, 118
Capital Improvements	General	59,170			
	Totals	184,760	122,750	100,000	
	Adjustments*				
	Adjusted Totals	184,760	122,750	100,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
City

City of Lucas

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
USDA Rural Dev. Bond	2/25/2021	2/25/2051	1.23	222,300	205,826	2/25	2/25	4,386	5,714	4,252	5,848
Total G.O. Bonds					**205,826**			**4,386**	**5,714**	**4,252**	**5,848**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Supply Loan	8/1/2023	2/1/2044	1.45	848,003	848,003	2/1 & 8/1	2/1 & 8/1	11,896	37,101	11,356	37,641
Total Other					**848,003**			**11,896**	**37,101**	**11,356**	**37,641**
Total Indebtedness					**1,053,829**			**16,282**	**42,815**	**15,608**	**43,489**

City of Lucas 2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Lucas
Russell County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$9,812	$15,560
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,283	$1,319
Recreational Vehicle Tax	$31	$28
16/20M Vehicle Tax	$24	$17
	$0	$0
TOTAL TAXES	$11,150	$16,924
Difference in Total Taxes:	$5,774	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,467,532	$2,647,916
Did Assessed Valuation Decrease?	No	
Levy Rate	3.976	5.876
Difference in Levy Rate:	1.900	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State

City of Lucas 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,995	26,195	46,455
Receipts:			
Ad Valorem Tax	53,620	52,187	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	6,153	7,203	7,016
Recreational Vehicle Tax		174	147
16/20M Vehicle Tax		134	89
Commercial Vehicle Tax		106	106
Watercraft Tax		144	107
Gross Earning (Intangible) Tax		0	0
PPC Tax (Pers Prop)	2,542		
Local Alcoholic Liquor			
General Receipts			
Local Sales Tax	89,566	84,213	90,000
Franchise Tax	8,763	19,117	18,000
Licenses	820	1,032	1,000
Rent	6,433	10,800	12,000
State of Kansas			
Grants	3,000		
Reimbursements/Insurance Proceeds			
Fund Transfer	184,170	50,000	50,000
Capital Outlay			
Interest on Idle Funds	2,142	121	125
Neighborhood Revitalization Rebate			0
Miscellaneous	6,195	5,764	6,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	**363,404**	**230,995**	**184,590**
Resources Available:	**390,399**	**257,190**	**231,045**
Expenditures:			
Salaries & Wages	62,754	55,230	61,737
Employee Benefits	22,006	20,786	23,000
Employee Taxes & KPERS Employer Mat	10,465	9,168	10,248
Fees	47,839	20,869	30,000
Library			
Building Expenses		2,000	2,000
Employee Education/Reimbursement	3,742	2,965	3,200
Facilities Maintence	1,698	3,280	3,300
Street Maintence	39,888	3,000	50,000
Facilities Utilities	6,033	10,262	10,750
Insurance	37,280	38,000	40,000
Vehicle/Equipment/Tools Expense	13,403	20,023	20,000
Office Expense	9,843	11,526	11,000
Dues & Subscriptions	4,451	3,651	5,000
Advertising	2,224	2,073	2,100
Trsfr to Capital Improvements	590		
Capital Outlay	59,670		49,000
Parks	11,932	6,000	8,000
Neighborhood Revitalization Rebate		1,902	
Bond P&I	68		
Cash Reserve (2026 column)			
Miscellaneous	30,318		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**364,204**	**210,735**	**329,335**
Unencumbered Cash Balance Dec 31	26,195	46,455	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	401,122	258,145	329,335
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	329,335
		Tax Required	98,290
	Delinquent Comp Rate:	3.3%	3,244
		Amount of 2025 Ad Valorem Tax	**101,534**

CPA Summary

City of Lucas 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	(589)	0	253
Receipts:			
Ad Valorem Tax	5,876	9,053	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	899	1,208	1,217
Recreational Vehicle Tax		29	26
16/20M Vehicle Tax		22	15
Commercial Vehicle Tax		18	18
Watercraft Tax		23	18
Bond PPC (Pers Prop)	421		
Fund Transfers	590		
Other Tax Rev	2,903		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,689**	**10,353**	**1,294**
Resources Available:	**10,100**	**10,353**	**1,547**
Expenditures:			
Bond Interest	4,493	4,386	4,252
Bond Principal	5,607	5,714	5,848
Neighborhood Revitalization			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**10,100**	**10,100**	**10,100**
Unencumbered Cash Balance Dec 31	0	253	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	10,100	10,100	10,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,100
		Tax Required	8,553
	Delinquent Comp Rate:	3.3%	282
		Amount of 2025 Ad Valorem Tax	8,835

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	513	513	2,126
Receipts:			
Ad Valorem Tax	6,203	9,812	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,037	1,283	1,319
Recreational Vehicle Tax		31	28
16/20M Vehicle Tax		24	17
Commercial Vehicle Tax		19	20
Watercraft Tax		24	19
PPC (Pers Prop)	451	222	
Add'l State Disbursement		1,117	
Interest on Idle Funds	94		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,785**	**12,532**	**1,403**
Resources Available:	**8,298**	**13,045**	**3,529**
Expenditures:			
Tax Disbursements	7,691	10,919	17,475
Neighborhood Revitalization			
Fund Transfer	94		1,117
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,785**	**10,919**	**18,592**
Unencumbered Cash Balance Dec 31	513	2,126	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	11,260	10,919	18,592
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,592
		Tax Required	15,063
	Delinquent Comp Rate:	3.3%	497
		Amount of 2025 Ad Valorem Tax	15,560

CPA Summary

City of Lucas 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,490	298	673
Receipts:			
Ad Valorem Tax	3,632	7,421	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,913	729	998
Recreational Vehicle Tax		18	21
16/20M Vehicle Tax		14	13
Commercial Vehicle Tax		11	15
Watercraft Tax		14	14
PPC (Pers Prop)	263	168	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,808**	**8,375**	**1,061**
Resources Available:	**8,298**	**8,673**	**1,734**
Expenditures:			
Chamber of Commerce	8,000	8,000	8,000
Neighborhood Revitalization			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**8,000**	**8,000**	**8,000**
Unencumbered Cash Balance Dec 31	298	673	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	8,000	8,000	8,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,000
		Tax Required	6,266
	Delinquent Comp Rate:	3.3%	207
		Amount of 2025 Ad Valorem Tax	6,473

Adopted Budget

Airport	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,776	0	-5,660
Receipts:			
Ad Valorem Tax	1,598	2,475	xxxxxxxxxxxxxxxx
Delinquent Tax	116		
Motor Vehicle Tax	1,139	328	333
Recreational Vehicle Tax		8	7
16/20M Vehicle Tax		6	4
Commercial Vehicle Tax		5	5
Watercraft Tax			0
Grant Income		9,628	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	50		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,903**	**12,450**	**349**
Resources Available:	**7,679**	**12,450**	**-5,311**
Expenditures:			
Neighborhood Revitalization		45	
Maintenance	4,949		
Insurance	2,730		
Capital Outlay		18,065	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,679**	**18,110**	**0**
Unencumbered Cash Balance Dec 31	0	-5,660	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	8,100	6,910	0
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	0
See Tab D		Tax Required	5,311
	Delinquent Comp Rate:	3.3%	175
		Amount of 2025 Ad Valorem Tax	5,486

CPA Summary

City of Lucas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,941	7,949	8,729
Receipts:			
State of Kansas Gas Tax	9,148	10,580	10,620
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,148**	**10,580**	**10,620**
Resources Available:	**27,089**	**18,529**	**19,349**
Expenditures:			
Street Repair and Maint	17,613	9,800	19,349
Cash Reserve (2026 column)			
Miscellaneous	1,527		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,140**	**9,800**	**19,349**
Unencumbered Cash Balance Dec 31	7,949	8,729	0
2024/2025/2026 Budget Authority Amount	19,608	20,114	19,349

Adopted Budget **Electric Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	392,405	330,279	283,373
Receipts:			
Charges to Customers	751,807	789,544	843,032
Connect Fee	1,250	100	1,250
Interest on Idle Funds	2,178	5,453	5,500
Miscellaneous	518		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**755,753**	**795,097**	**849,782**
Resources Available:	**1,148,158**	**1,125,376**	**1,133,155**
Expenditures:			
Salaries & Wages	80,066	77,605	82,400
Employee Benefits & Taxes	47,264	51,920	55,126
Fees, Uniform Expense	37,772	24,866	25,000
Vehicle/Equipment/Tools Expense	17,654	21,956	25,000
Facilities Expense	928	1,658	2,000
Electric Service	492,399	499,000	540,037
Capital Outlay/Maintenance	8,435	36,300	298,892
Office Expense	3,976	4,648	4,700
Transfer to Capital Impr./General	125,000	122,750	100,000
Cash Reserve (2026 column)			
Miscellaneous	4,385	1,300	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**817,879**	**842,003**	**1,133,155**
Unencumbered Cash Balance Dec 31	330,279	283,373	0
2024/2025/2026 Budget Authority Amount	1,468,747	1,516,035	1,133,155

CPA Summary

City of Lucas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	48,911	80,436	74,149
Receipts:			
Charges to Customers	95,435	114,226	159,916
Connect Fee	725	725	750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**96,160**	**114,951**	**160,666**
Resources Available:	**145,071**	**195,387**	**234,815**
Expenditures:			
Salaries & Wages	35,268	34,716	35,758
Employee Benefits & Taxes	12,386	12,877	13,263
Fees/Employee Education & Reimburseme	4,196	5,476	5,500
Maintence	1,146	621	31,983
Facilities Utilities	1,021	1,995	2,000
Insurance/Office Expense	2,549	3,839	4,000
Vehicle/Equipment/Tools/Supplies Expens	7,100	8,777	10,000
Capital Outlay/KDHE Loan P&I		48,998	56,994
Cash Reserve (2026 column)			75,317
Miscellaneous	969	3,939	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**64,635**	**121,238**	**234,815**
Unencumbered Cash Balance Dec 31	80,436	74,149	0
2024/2025/2026 Budget Authority Amoun	171,948	213,277	234,815

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	51,097	62,831	38,546
Receipts:			
Charges to Customers	60,268	85,785	102,942
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,268**	**85,785**	**102,942**
Resources Available:	**111,365**	**148,616**	**141,488**
Expenditures:			
Salaries & Wages	28,227	28,329	29,179
Employee Benefits & Taxes	11,337	11,571	11,918
Fees, Dues & Permits	2,795	1,200	1,500
Maintenance			20,588
Vehicle/Equipment/Tools Expense			
Chemicals/Supplies/Office	3,499	2,642	2,700
Capital Outlay	-1,672	64,788	69,935
Cash Reserve (2026 column)			5,668
Miscellaneous	4,348	1,540	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,534**	**110,070**	**141,488**
Unencumbered Cash Balance Dec 31	62,831	38,546	0
2024/2025/2026 Budget Authority Amoun	159,198	153,003	141,488

CPA Summary

City of Lucas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,021	75	10,361
Receipts:			
Collections from Customers	53,768	68,577	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**53,768**	**68,577**	**70,000**
Resources Available:	**57,789**	**68,652**	**80,361**
Expenditures:			
Contractual Services	54,535	58,291	60,000
Capital Outlay			20,361
Chemicals & Supplies			
Cash Reserve (2026 column)			
Miscellaneous	3,179		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,714**	**58,291**	**80,361**
Unencumbered Cash Balance Dec 31	75	10,361	0
2024/2025/2026 Budget Authority Amoun	59,103	68,339	80,361

Adopted Budget **Capital Improvements**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	48,460	0	50,000
Receipts:			
Sales Tax--1/2%	20,507	21,510	22,370
Fund Transfers		72,750	50,000
Grant Proceeds		50,000	483,566
Loan Proceeds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,507**	**144,260**	**555,936**
Resources Available:	**68,967**	**144,260**	**605,936**
Expenditures:			
Community Improvement Program	68,967	7,500	
Water Tower/Nitrate Treatement Plant Project			
Airport Runway Overlay-Design		1,900	
Airport Runway Overlay-Construction		84,860	
Greeley Street Reconstruction			575,596
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**68,967**	**94,260**	**575,596**
Unencumbered Cash Balance Dec 31	0	50,000	30,340
2024/2025/2026 Budget Authority Amoun	146,881	94,260	575,596

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Lucas

will meet on September 9, 2025 at 6:45 PM at Lucas Golden Age Center, 210 S. Main St., Lucas, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Lucas Golden Age Center, 210 S. Main St., Lucas, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	364,204	22.232	210,735	21.149	329,335	101,534	38.345
Debt Service	10,100	3.729	10,100	3.668	10,100	8,835	3.337
Library	7,785	3.959	10,919	3.976	18,592	15,560	5.876
Industrial Development	8,000	2.251	8,000	3.007	8,000	6,473	2.445
Airport	7,679	1.013	18,110	1.003		5,486	2.072
Special Highway	19,140		9,800		19,349		
Electric Utility	817,879		842,003		1,133,155		
Water Utility	64,635		121,238		234,815		
Sewer Utility	48,534		110,070		141,488		
Sanitation	57,714		58,291		80,361		
Capital Improvements	68,967		94,260		575,596		
Totals	1,474,637	33.184	1,493,526	32.803	2,550,791	137,888	52.075
						*Revenue Neutral Rate***	*30.572*
Less: Transfers	184,760		122,750		100,000		
Net Expenditure	1,289,877		1,370,776		2,450,791		
Total Tax Levied	80,944		80,948		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,439,274		2,467,532		2,647,916		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	216,924	211,434	205,826
Revenue Bonds	0	0	0
Other	0	306,201	848,003
Lease Purchase Principal	0	0	0
Total	216,924	517,635	1,053,829

*Tax rates are expressed in mills

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

Kay L. Mettlen

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RUSSELL COUNTY, ss:

Rita Sharp, being first duly sworn, deposes and says: That she is publisher of **The Lucas-Sylvan News,** a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lucas
will meet on September 9, 2025 at 6:45 PM at Lucas Golden Age Center, 210 S. Main St., Lucas, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Lucas Golden Age Center, 210 S. Main St., Lucas, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
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Less: Transfers	184,760		122,750		100,000		
Net Expenditure	1,289,877		1,370,776		2,450,791		
Total Tax Levied	80,944		80,948		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,439,274		2,467,532		2,647,916		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	216,924	211,434	205,826
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Total	216,924	517,635	1,053,829

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

Kay L. Mettlen
City Official Title: City Clerk

published at least weekly 50 times a year; uously and uninterruptedly in said county e than five years prior to the first publica- been admitted at the post office of Lucas in matter.

true copy thereof and was published in the wspaper for **one (1)** consecutive week(s), being made as aforesaid on the **21st** day of sequent publications being made on the fol-

25 _____, 2025

25 _____, 2025

Rita Sharp

n to before me this 2nd day Sept, 2025

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 7/16/28

LaRee Bretz
Notary Public

Printer's fee $ 47.25

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Total $ 47.25

Resolution No. 25-03

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

WHEREAS, The Revenue Neutral Rate for the City of Lucas was calculated as 30.572 mills by the Russell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9th, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lucas, 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 LUCAS, KANSAS:

The City of Lucas shall levy a property tax rate exceeding the Revenue Neutral Rate of 52.075 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 9th day of September, 2025 and **SIGNED** by the Mayor.

CITY OF LUCAS, KANSAS SEAL

Trent Leach, Mayor

Attest:

Kay Mettlen, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Lucas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 9, 2025

Resolution No. 25-03

Governing Body Member	Yes	No	No Vote
Tarry Dougherty	X		
Joan Pool	X		
Kim Steinle	X		
Adam Baker	X		
Jeff Shirley			Absent
TOTAL	4		1

Certified:

Kay Mettlen

Kay Mettlen, City Clerk

CITY OF LUCAS, KANSAS SEAL