State of Kansas
Special District

2024

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Lakeside Village Improvement District

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	46,427	18,846	12.608
Debt Service	10-113				
Special Works		6	167,000		
Sewer		6	45,000		
Water		7	64,500		
Non-Budgeted Funds		8			
Totals		xxxxxxxxx	322,927	18,846	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

1,494,692
Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 9.347

Assisted by:
Michael D. Peroo CPA PA

Address:
14123 S Mur Len Rd
Olathe, KS 66062
Email:
mike@peroocpa.com

Mark [signature] President
Sandra Moore Treasurer
David D. Griffith Secretary

Attest: 8/31, 2023
Linda M. Buttron
County Clerk

Governing Body

RECEIVED
AUG 31 2023
JEFFERSON COUNTY CLERK

2024

Lakeside Village Improvement District
Jefferson County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Lakeside Village Improvement District
Jefferson County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

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 On Jan 1, 2023	Payments Due 2023	Payments Due 2024
			Total	**0**	**0**	**0**	**0**

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

Lakeside Village Improvement District
Jefferson County

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	26,825	28,750	24,595
Receipts:			
Ad Valorem Tax	9,485	13,967	xxxxxxxxxxxxxxxx
Delinquent Tax	2,526		
Motor Vehicle Tax	2,746	3,378	2,903
Recreational Vehicle Tax			83
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**14,757**	**17,345**	**2,986**
Resources Available:	**41,582**	**46,095**	**27,581**
Expenditures:			
Personnel		2,500	3,000
Insurance	7,813	7,000	7,100
Utilities	502	4,000	4,100
Maintenance	4,517	5,000	5,000
Capital Outlay		3,000	10,000
Cash Forward (2024 column)			17,227
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**12,832**	**21,500**	**46,427**
Unencumbered Cash Balance Dec 31	28,750	24,595	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	18,969	21,751	46,427
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,427
		Tax Required	18,846
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	18,846

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Works**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	141,425	105,715	73,260
Receipts:			
Assessments	96,614	97,000	98,000
Delinquent Assessments	21,847	15,000	16,000
Reimbursements	1,965	2,545	2,600
Other	1,730		
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**122,156**	**114,545**	**116,600**
Resources Available:	**263,581**	**220,260**	**189,860**
Expenditures:			
Personnel	30,686	35,000	39,000
Insurance	13,050	13,000	15,000
Road Maintenance	14,409	15,000	16,000
Vehicle Maintenance	12,690	10,000	11,000
Office Expenses	4,219	4,000	4,000
Fuel	12,790	13,000	14,000
Professional Fees	13,239	12,000	12,000
Utilities	40,949	40,000	41,000
Capital Outlay	15,834	5,000	15,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**157,866**	**147,000**	**167,000**
Unencumbered Cash Balance Dec 31	105,715	73,260	22,860
2022/2023/2024 Budget Authority Amount	117,000	150,500	167,000

See Tab A

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	51,299	54,271	54,371
Receipts:			
Assessments	17,163	18,000	18,000
Redemptions	3,468	3,500	3,500
Holding Tank Pumps	17,994	17,000	17,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**38,625**	**38,500**	**38,500**
Resources Available:	**89,924**	**92,771**	**92,871**
Expenditures:			
Personnel	30,875	32,000	33,000
Maintenance	3,782	5,000	10,000
Office Expenses	385	400	500
Utilities	611	1,000	1,500
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**35,653**	**38,400**	**45,000**
Unencumbered Cash Balance Dec 31	54,271	54,371	47,871
2022/2023/2024 Budget Authority Amount	75,248	44,450	45,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	56,221	65,082	71,582
Receipts:			
Charges	67,960	68,000	68,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**67,960**	**68,000**	**68,000**
Resources Available:	**124,181**	**133,082**	**139,582**
Expenditures:			
Personnel	35,998	37,000	40,000
Insurance	0	5,000	5,000
Maintenance	19,456	15,000	15,000
Office Expense	3,545	2,500	2,500
Utilities	100	2,000	2,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**59,099**	**61,500**	**64,500**
Unencumbered Cash Balance Dec 31	65,082	71,582	75,082
2022/2023/2024 Budget Authority Amoun	117,000	68,500	64,500

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

Lakeside Village Improvement District

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Delinquent Water		**Animal Control**		**Napoleon Garden**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,500	Cash Balance Jan 1	640	Cash Balance Jan 1	794	Cash Balance Jan 1		Cash Balance Jan 1		4,934
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	2,246									
Total Receipts	2,246	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,246
Resources Available:	5,746	Resources Available:	640	Resources Available:	794	Resources Available:	0	Resources Available:	0	7,180
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	743									
Total Expenditures	743	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	743
Cash Balance Dec 31	5,003	Cash Balance Dec 31	640	Cash Balance Dec 31	794	Cash Balance Dec 31	0	Cash Balance Dec 31	0	6,437 **
										6,437 **

** Note: These two block figures should agree.

State of Kansas
Special District

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lakeside Village Improvement District

Jefferson County

will meet on August 28, 2023 at 10:00 AM at Lakeside Village District Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Lakeside Village District Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 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	12,832	13.059	21,500	12.614	46,427	18,846	12.614
Debt Service							
Special Works	157,866		147,000		167,000		
Sewer	35,653		38,400		45,000		
Water	59,099		61,500		64,500		
Non-Budgeted Funds	743						
Totals	266,193	13.059	268,400	12.614	322,927	18,846	12.614
						*Revenue Neutral Rate***	*9.347*
Less: Transfers	0		0		0		
Net Expenditures	266,193		268,400		322,927		
Total Tax Levied	12,878		13,967		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,035,761		1,107,197		1,494,078		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	11,472	0	0
Total	11,472	0	0

*Tax rates are expressed in mills.

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

Elaine Buscher
District Clerk

Resolution No.2022-5

A RESOLUTION OF LAKESIDE VILLAGE IMPROVEMENT DISTRICT, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS the Revenue Neutral Rate for Lakeside Village Improvement District was calculated as 12.614 mills by the Jefferson County Clerk: and

WHEREAS the budget proposed by the Governing Body of Lakeside Village Improvement District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS the Governing Body held a hearing on August 28, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Lakeside Village Improvement District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF LAKESIDE VILLAGE IMPROVEMENT DISTRICT:

Lakeside Village Improvement District shall levy a property tax rate exceeding the Revenue Neutral Rate of 12.614 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 28th day of August, 2023 and SIGNED by the President of Lakeside Village Improvement District.

President of LSVID

Attested:

District Clerk

(SEAL)

RECEIVED

AUG 31 2023

JEFFERSON COUNTY CLERK

LAKESIDE VILLAGE IMPROVEMENT DISTRICT

ROLL CALL VOTE

A Roll Call Vote of the Board of Directors of Lakeside Village Improvement District, Kansas

To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate

Held on August 28, 2023 at 10:00 am.

RESOULATION 2023-4

Governing Body Member	YES	NO	NO VOTE
David L. Griffith	✓		
Mark Fee	✓		
Sandra L. Moore	✓		

Certified:

Elaine Bushon

(SEAL)

LAKESIDE VILLAGE IMPROVEMENT DISTRICT JEFFERSON COUNTY KANSAS SEAL

RECEIVED
AUG 31 2023
JEFFERSON COUNTY CLERK



Oskaloosa Animal Clinic
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10605 McCall Dr.
1 mile North of Oskaloosa on Hwy. 59
Carl Meyer, Jr. DVM
Shera Chaloupka DVM
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06-28-23

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 17, 2023) 1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Lakeside Village Improvement District

Jefferson

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Other	0	0	0
Lease Pur. Princ.	11,472	0	0
Total	11,472	0	0

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

Elaine Buscher

LAKESIDE VILLAGE IMPROVEMENT DISTRICT

RESOLUTION No. 2023-3

A resolution by the Board of Directors (hereinafter "the Directors") of Lakeside Village Improvement District (hereinafter "the District"), Jefferson County, Kansas, concerning the assessment of unpaid bills.

WHEREAS, the Lakeside Village Improvement District has provided water service, maintenance, sewage holding tank pumps to the property located within the district, and services with fines associated with Lakeside Village Improvement District Resolutions.

WHEREAS, the charge for water service fees, maintenance fees, and sewage holding tank pumps has been determined by Resolution 2017-01, dated August 22, 2017, heretofore adopted,

WHEREAS, the charge for water service fees, maintenance fees, sewage holding tank pumps to the property, and service fees or fines hereafter identified is delinquent and unpaid in the amounts hereafter set forth:

WHEREAS, it is provided by the provisions of K.S.A. 19-2765 that assessment of unpaid bill for services, fines, or fees provided by the District against the property may be made by the Secretary of the Board of Directors certifying to the county clerk the amounts thereof to be placed upon the tax rolls for collection at the same time and in the same manner as ad valorem property tax levies are collected and subject to the same penalties and procedure for collection as are prescribed by law for the collection of such ad valorem property taxes and that any unpaid cost assessed pursuant to the subsection shall become a lien upon the property from the date of assessment thereof,

Now, therefore, be it resolved by the Board of Directors of Lakeside Village Improvement District that the Secretary of the Board of Directors shall certify to the county clerk of Jefferson County, Kansas, the above assessment of unpaid bills for services, fines, or fees provided by the District to the property identified to be placed on the tax roll for collection at the same time and in the same manner as ad valorem property tax levies are collected and to be subject to the same penalties and the same procedure for collection as is prescribed by law for the collection of such ad valorem property taxes. Any unpaid costs assessed pursuant to K.S.A. 19-2765(s) shall be a lien upon the property from the date of assessment.

It is so resolved on this 28th day of August ,2023.

The Board of Directors of Lakeside Village Improvement District of Jefferson County, Kansas.

President- Martin Ross

Treasurer-Sondra Moore

Secretary-David Griffith

Attest District Clerk: Elaine Buscher

Seal

LAKESIDE VILLAGE IMPROVEMENT DISTRICT

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The Board of Directors of Lakeside Village Improvement District of Jefferson County, Kansas.

President- Martin Ross

Treasurer-Sondra Moore

Secretary-David Griffith

Attest District Clerk: Elaine Buscher

Seal

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ADOPTED this 23rd day of August, 2023 and SIGNED by the President of Lakeside Village Improvement District.

President of LSVID

Attested:

District Clerk

(SEAL)