State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
Lucas Fire District #2
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

No 75714

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	113,123	74,826	8.650
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxx	113,123	74,826	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Russell County		5,654,332
Osborne County		2,995,846
Nov 1, 2024 Total Assessed Valuation		8,650,178

Revenue Neutral Rate	8.743
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Gudenkauf & Malone, Inc.

Address:
639 Main; PO Box 631
Russell, Ks 67665
Email:
accountants@gmbinc.net

Date Attested: September 9, 2024

County Clerk

COUNTY CLERK Seal RUSSELL CO. KANSAS

Governing Body

CPA Summary

Lucas Fire District #2
Russell County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	75,714	3,852	97	594	73	113
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	75,714	3,852	97	594	73	113

County Treas Motor Vehicle Estimate 3,852

County Treas Recreational Vehicle Estimate 97

County Treas 16/20M Vehicle Estimate 594

County Treas Commercial Vehicle Tax Estimate 73

County Treas Watercraft Tax Estimate 113

MVT Factor 0.05088

RVT Factor 0.00128

16/20M Factor 0.00785

Comm Veh Factor 0.00096

Watercraft Factor 0.00149

2025

Lucas Fire District #2
Russell County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Machinery	25.000	18.848	18.848	KSA 19-3612c
	Totals	25000	18848	18848	
	Adjustments*				
	Adjusted Totals	25000	18848	18848	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
Special District

Lucas Fire District #2
Russell County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
				Total	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,513	54,315	33,568
Receipts:			
Ad Valorem Tax	40,293	75,714	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	3,403	2,432	3,852
Recreational Vehicle Tax	92	52	97
16/20M Vehicle Tax	354	611	594
Commercial Vehicle Tax	37	85	73
Watercraft Tax		75	113
Redemptions	2,458		
Osborne County	26,696		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**73,333**	**78,969**	**4,729**
Resources Available:	**119,846**	**133,284**	**38,297**
Expenditures:			
Salaries	17,782	21,449	21,449
Contractual	14,557	14,000	14,000
Commodities	8,192	15,000	15,000
Transfer to Sp. Equipment	25,000	18,848	18,848
Capital Outlay		30,419	30,419
			13,407
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**65,531**	**99,716**	**113,123**
Unencumbered Cash Balance Dec 31	54,315	33,568	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority **Amount**	99,716	99,716	113,123
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	113,123
		Tax Required	74,826
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	74,826

CPA Summary

Lucas Fire District #2

NON-BUDGETED FUNDS

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Equipment										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	134.489	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		134.489
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	25.000									
Total Receipts	25.000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	25.000
Resources Available:	159.489	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	159.489
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	159.489	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	159.489 **
										159.489 **

** Note: These two block figures should agree.

CPA Summary

Lucas Fire District #2 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 8,660,802

Valuation Factor: 8,660.802

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Lucas Fire District #2
Russell County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at and will be available at this hearing.

SUPPORTING COUNTIES
Russell County (home county) Osborne County. . .

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	65,531	7.443	99,716	8.414	113,123	74,826	8.640
Debt Service							
Non-Budgeted Funds							
Totals	65,531	7.443	99,716	8.414	113,123	74,826	8.640
						*Revenue Neutral Rate***	*8.743*
Less: Transfers	25,000		18,848		18,848		
Net Expenditures	40,531		80,868		94,275		
Total Tax Levied	69,574		75,714		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	9,348,073		8,998,824		8,660,802		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

0

State of Kansas
County

Russell County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Russell County
will meet on September 3, 2024 at 1:00 PM at Russell County Courthouse Comm Room 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 and Revenue Neutral Rate.
Detailed budget information is available at Russell County Clerk Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,409,348	18.774	5,421,805	9.499	5,690,320	2,896,135	25.216
Debt Service					1,878		
Road & Bridge	2,485,301	14.074	2,574,360	19.253	3,145,300	1,481,937	12.903
Special Bridge	253,370		369,750	2.706	435,000	104,675	0.911
Noxious Weed	389,899	1.618	386,044	1.500	461,923	172,231	1.500
4-H Bldg Maintenance	88,630	0.823	85,000	0.110	85,000	63,591	0.554
Election Expense	83,466	0.919	200,000	1.132	210,000	94,859	0.826
Ambulance	977,526	6.517	1,055,550	6.110	1,064,300	641,508	5.585
Free Fair	24,829	0.198	25,000	0.207	50,000	47,966	0.418
Mental Health	37,322	0.311	40,980	0.340	40,364	37,021	0.322
Service for Eldery	117,718	1.000	121,000	1.000	124,617	114,800	1.000
County Health	571,249	1.910	598,650	1.852	460,120	15,095	0.131
Developmental Service	92,827	0.769	93,611	0.773	93,611	86,011	0.749
Appraiser	216,997	2.026	259,200	2.061	271,700	226,596	1.973
Special Road & Bridge	110,872	2.000	496,157	1.999	452,525	229,512	1.998
Employee Benefit	2,293,803	18.509	2,615,000	20.882	3,030,000	2,331,450	20.299
Historical Society	59,154	0.500	60,518	0.500	62,366	57,456	0.500
Hospital Board	698,006	5.900	714,022	5.898	735,525	677,596	5.900
Economic Development	100,526		268,036		250,000		
Solid Waste	467,468		570,669		603,200		
Emergency Telephone Ser	30,246		184,970		119,765		
Special Alcohol	2,699		22,858		21,648		
Sheriff's Drug Fund			10,520		10,380		
Parks & Recreation			19,358		24,083		
Tourism and Convention	93,682		100,790		94,000		
Sheriff Concealed Carry			5,895		1,241		
Sheriff Offender Registrat			4,870		11,390		
Oil & Gas Trust Fund			817		9		
Addiction Prevention (Op			5,000		18,015		
Non-Budgeted Funds-A	291,144						
Non-Budgeted Funds-B	297,006						
Non-Budgeted Funds-C	107,504						
Totals	15,300,592	75.848	16,310,430	75.822	17,568,280	9,278,439	80.785
						Revenue Neutral Rate **	75.270
Less: Transfers	0		0		0		
Net Expenditure	15,300,592		16,310,430		17,568,280		
Total Tax Levied	8,362,387		8,644,251		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	110,232,422		114,005,317		114,854,112		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	1,255,000	850,000	430,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,255,000	850,000	430,000

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
Gorham Fire District #1	84,954	8.232	182,907	9.615	182,907	70,880	4.078	*9.617*	17,383,109
Lucas Fire Distict #2	65,531	7.443	99,716	8.414	113,123	74,826	8.640	*8.743*	8,660,802
Waldo Paradise Fire District	115,114	4.411	186,746	5.080	186,746	109,560	4.225	*5.100*	25,930,900
Dorrance Fire District #4	86,131	10.976	163,123	12.362	163,123	76,666	7.204	*11.801*	10,642,100
Russell Fire District #5	95,323	5.018	148,250	7.056	160,161	137,844	7.337	*7.340*	18,786,626

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

COUNTY CLERK Seal RUSSELL CO. KANSAS

TATE OF KANSAS
USSELL
OUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Russell County 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 or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Russell, Kansas, 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 1 consecutive Week, the first publication thereof being made as aforesaid on the 15 day of AUG, 2024, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 15 day of August, 2024.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-26

[signature]
Notary Public's Signature

Publication Fee $ 207.09

Affidavit, Notary's Fee $ 1.00

Additional copies ___ @ ___ $ _____

Total Publication Fee $ 208.09

Legal Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Russell County
will meet on September 3, 2024 at 1:00 PM at Russell County Courthouse Comm Room 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 and Revenue Neutral Rate.
Detailed budget information is available at Russell County Clerk Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
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Road & Bridge	2,485,301	14.074	2,574,360	19.253	3,145,300	1,481,937	12.903
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Election Expense	83,466	0.919	200,000	1.332	270,000	94,859	0.826
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Free Fair	34,829	0.198	35,000	0.207	50,000	47,966	0.418
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Service for Eldery	117,718	1.000	121,000	1.000	124,617	114,800	1.000
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[signature]

COUNTY CLERK Seal RUSSELL CO. KANSAS

Aug. 15

State of Kansas
County

2025

Russell County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Total Tax Levied	8,362,387		8,644,251		xxxxxxxxxxxxxxxxx		
Assessed Valuation	110,232,422		114,005,317		114,854,112		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	1,255,000	850,000	430,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,255,000	850,000	430,000

Special District Funds	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
Gorham Fire District #1	84,954	8.232	182,907	9.615	182,907	76,880	4.078	9.617	17,383,189
Lucas Fire District #2	65,531	7.443	99,716	8.414	113,123	74,826	8.640	8.743	8,660,802
Waldo Paradise Fire District	115,114	4.411	186,746	5.080	186,746	109,560	4.225	5.100	25,930,900
Dorrance Fire District #4	86,131	10.976	163,123	12.362	163,123	76,666	7.204	11.801	10,642,100
Russell Fire District #5	95,323	5.018	148,250	7.056	160,161	137,844	7.337	7.340	18,786,626

*Tax rates are expressed in mills

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

COUNTY CLERK

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Leann Lamb and Liam Beatty enjoying print maki
grass. *(Courtesy Photo)*

During the eleventh week of the Switchgrass Summer Art Program, a group of three children participated in a print-making session where they created monoprint artworks. The session began with the children choosing a shade of tempera paint. Next, they rolled the paint into a thin layer over a sheet of aluminum foil. Using a Q-tip, they practiced drawing simple designs and pulling the prints. They experimented with different colors and techniques and shared their results with one another. At the end of the class, the children took their art prints home.

In addition to the print-making activity, the children had the opportunity to produce embossed paper, which they decorated and added to their personal art journals to take home after the Switchgrass Summer Art Program.

Upcoming activities in the program include a class on Thursday, August 8, where students will engage in creating their large process painting art with a focus on movement. This class is open to students of all skill levels, including beginners, and will also involve utilizing stencils for their art journal project.

Following this, on Thursday, August 15, the program will offer an opportu-

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experiment with a
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switchgrass.lucas@
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Main Lucas, Kan
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receive lunch or e
reserve lunches in
noon.

Classes are sc
day in the Switch
the Switchgrass S
free to attend.

11 AM- Presch
Noon- Social H
1 PM- Quiet H



50th Lucas Adam's
Festival - Sat., Aug

AFFIDAVIT OF PUBLICATION

F KANSAS, RUSSELL COUNTY, ss:

p, being first duly sworn, deposes and says: That she is pub-
The Lucas-Sylvan News, a weekly newspaper printed in the
ansas, and published in and of general circulation in Russell
ansas, with a general paid circulation on a weekly basis in
unty, Kansas, and that said newspaper is not a trade, religious
l publication.

paper is a weekly published at least weekly 50 times a year;
so published continuously and uninterruptedly in said county
for a period of more than five years prior to the first publica-
d notice; and has been admitted at the post office of Lucas in
y as second class matter.

ttached notice is a true copy thereof and was published in the
ire issue of said newspaper for one (1) consecutive week(s),
ublication thereof being made as aforesaid on the 8th day of
, 2024, with subsequent publications being made on the fol-
es:

_____, 2024 _____, 2024

_____, 2024 _____, 2024

Rita M Sharp

Subscribed and sworn to before me this 29th day Aug., 2024

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

Laree Bretz
Notary Public

Printer's fee $ 168.30

Additional copies $ _____

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