2023

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
City of Lost Springs, Kansas
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 2023; and
(3) the Amount(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, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	49,775	9,770	23.070
Special Highway		7	1,970		
Sewer		7	51,210		
Totals		xxxxxx	102,955	9,770	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 21.673

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

Date Attested: September 28, 2022

County Clerk

Governing Body

No assurance is provided.

City of Lost Springs, Kansas

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,178	1,297	28	10	243	2
Debt Service						
Library						
TOTAL	9,178	1,297	28	10	243	2

County Treas Motor Vehicle Estimate 1,297

County Treas Recreational Vehicle Estimate 28

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 243

County Treas Watercraft Tax Estimate 2

Motor Vehicle Factor 0.14132

Recreational Vehicle Factor 0.00305

16/20 Vehicle Factor 0.00109

Commercial Vehicle Factor 0.02648

Watercraft Factor 0.00022

No assurance is provided.

City of Lost Springs, Kansas

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	Sewer	4,669	4,000	4,000	12-825d
	Totals	4,669	4,000	4,000	
	Adjustments*				
	Adjusted Totals	4,669	4,000	4,000	

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

No assurance is provided.

City of Lost Springs, Kansas

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Sewer Improvement Loan	10/1/2002	10/1/2036	4.63	123,800	76,205	10/28	10/28	3,524	3,325	3,371	3,478
Total Other					**76,205**			**3,524**	**3,325**	**3,371**	**3,478**
Total Indebtedness					**76,205**			**3,524**	**3,325**	**3,371**	**3,478**

No assurance is provided.

City of Lost Springs, Kansas

2023

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 2022	Payments Due 2022	Payments Due 2023
None							
				Totals	**0**	**0**	**0**

No assurance is provided.

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

City of Lost Springs, Kansas

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	16,225	24,789	27,955
Receipts:			
Ad Valorem Tax	7,353	9,178	xxxxxxxxxxxxxxxxxx
Delinquent Tax	792	200	200
Motor Vehicle Tax	1,187	964	1,297
Recreational Vehicle Tax	10	63	28
16/20M Vehicle Tax	11	11	10
Commercial Vehicle Tax	201	179	243
Watercraft Tax	1	1	2
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	5,067	4,000	4,000
Franchise Tax	1,813	1,800	1,800
Connecting Links	22	70	70
Other Receipts	140	400	400
Specials	4,717	4,000	4,000
Federal Aid from State	5,113	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**26,427**	**20,866**	**12,050**
Resources Available:	**42,652**	**45,655**	**40,005**
Expenditures:			
General Government	4,385	4,000	4,000
Street Lighting	2,899	6,000	6,000
Street Repairs	0	2,000	2,000
Insurance	683	1,000	1,000
Mower & Grader	1,322	700	700
Transfer to Sewer Fund	4,669	4,000	4,000
School/ Siren	3,851	0	0
Cash Forward (2023 column)			32,075
Miscellaneous	54	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**17,863**	**17,700**	**49,775**
Unencumbered Cash Balance Dec 31	24,789	27,955	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	28,987	38,681	49,775
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,775
		Tax Required	9,770
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**9,770**

No assurance is provided.

City of Lost Springs, Kansas 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	0	0	110
Receipts:			
State of Kansas Gas Tax	1,916	1,830	1,860
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**1,916**	**1,830**	**1,860**
Resources Available:	**1,916**	**1,830**	**1,970**
Expenditures:			
Street Repair and Maint	1,916	1,720	1,970
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**1,916**	**1,720**	**1,970**
Unencumbered Cash Balance Dec 31	0	110	0
2021/2022/2023 Budget Authority Amount:	1,540	1,720	1,970

See Tab A

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	29,790	34,559	37,710
Receipts:			
Sewer Fees	8,446	9,000	9,000
Transfer from General Fund	4,669	4,000	4,000
Interest on Idle Funds	2,215	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**15,330**	**13,500**	**13,500**
Resources Available:	**45,120**	**48,059**	**51,210**
Expenditures:			
Contracted Services	1,276	1,500	1,500
Commodities	875	1,000	1,000
Capital Outlay	0	1,000	1,000
Sewer Improvement Loan	8,225	6,849	6,849
Cash Forward (2023 column)			40,861
Miscellaneous	185	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**10,561**	**10,349**	**51,210**
Unencumbered Cash Balance Dec 31	34,559	37,710	0
2021/2022/2023 Budget Authority Amount:	32,842	47,441	51,210

No assurance is provided.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lost Springs, Kansas
will meet on September 14, 2022 at 7:30 PM at Marion County Fire District #6, Lost Springs 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 Shelly Wirtz's residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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 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	17,863	18.179	17,700	23.072	49,775	9,770	23.071
Debt Service							
Library							
Special Highway	1,916		1,720		1,970		
Sewer	10,561		10,349		51,210		
Totals	30,340	18.179	29,769	23.072	102,955	9,770	23.071
						*Revenue Neutral Rate***	*21.673*
Less: Transfers	4,669		4,000		4,000		
Net Expenditure	25,671		25,769		98,955		
Total Tax Levied	7,594		9,178		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	417,725		397,786		423,477		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	82,420	79,383	76,205
Lease Purchase Principal	0	0	0
Total	82,420	79,383	76,205

*Tax rates are expressed in mills

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

Shelly Wirtz
City Official Title: City Clerk

No assurance is provided.

Resolution No. 2022-1LS

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

WHEREAS, the Revenue Neutral Rate for the City of Lost Springs was calculated as 21.673 mills by the Marion County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 14, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lost Springs, 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 LOST SPRINGS:

The City of Lost Springs shall levy a property tax rate exceeding the Revenue Neutral Rate of 21.673 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 14th day of September, 2022 and **SIGNED** by the Governing Body.

Leah Hajek

Tim Hajek

Gary P. Harlan

Pam Bevan

Roll Call Vote

Municipality Name: City of Lost Springs
Hearing to Exceed Revenue Neutral Rate
Date: September 14, 2022
Resolution No. 2022-1LS

Governing Body Member Name	Yes	No	Absent
Example: John Smith	x		
Jerry Hanson	X		
Trent Hajek	X		
Leah Hajek	X		
Jessica Moenning	X		
Pam Bevan	X		
Steve Seifert			X

Total

Verdict: 5

Attested: O

Motion and seconded by: Jessica / Leah

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 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 one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 31stday of August,2022.

Debra Steele

Subscribed and sworn to before me this
31st day of August, 2022

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

(Seal)

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

PUBLICATION FEE:
$313.95 plus $5.00 for affidavit(s)

First published Aug. 31, 2022, in the Marion County Record, Marion, Kansas (1t)

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

Shelly Wirtz

Official Title: City Clerk

M-50-2327