State of Kansas
City

2024

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
City of Luray
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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations

yes

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 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	219,058	84,858	70.742
Debt Service 10-113	8	4,931		
Library 12-1220	8	6,620	4,982	4.153
Special Highway				
Utility	9	10,000		
Cemetery	9	455,212		
Totals				
Budget Hearing Notice	xxxxxx	695,821	89,840	74.895
Combined Rate and Budget Hearing Notice	10			County Clerk's Use Only
RNR Hearing Notice				1,199,538
Neighborhood Revitalization				Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 74.697

Assisted by:
Angel & Cook, LLC
Public Accountants
Address:
432 Elm Street, PO Box 250
Natoma, KS 67651
Email:
ryan@angelcook.net

Date Attested: September 20, 2023

County Clerk

Governing Body

CERTIFICATE

To the Clerk of Russell County, State of Kansas
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Jack L. Cochran
Melinda Retty
Alvin R Webber
Tammera Cline

Date Attested: , 2023

County Clerk

Governing Body

City of Luray

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	85,201	5,504	119	35	828	199
Debt Service						
Library	4,636	300	7	2	45	11
TOTAL	89,837	5,804	126	37	873	210

County Treas Motor Vehicle Estimate 5,804

County Treas Recreational Vehicle Estimate 126

County Treas 16/20M Vehicle Estimate 37

County Treas Commercial Vehicle Tax Estimate 873

County Treas Watercraft Tax Estimate 210

Motor Vehicle Factor 0.06461

Recreational Vehicle Factor 0.00140

16/20 Vehicle Factor 0.00041

Commercial Vehicle Factor 0.00972

Watercraft Factor 0.00234

City of Luray

2024

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 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

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

City of Luray

2024

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
General	Cemetery		5,000	5,000	K.S.A. 79-2934
	Totals	0	5,000	5,000	
	Adjustments*				
	Adjusted Totals	0	5,000	5,000	

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

City of Luray

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A Bond	4/20/2010	4/20/2030	4.13	46,600	23,237	4/1	4/1	959	2,508	857	2,610
Series B Bond	4/20/2010	4/20/2030	4.00	19,900	9,865	4/1	4/1	395	1,070	353	1,112
Total G.O. Bonds					**33,102**			**1,354**	**3,578**	**1,210**	**3,722**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KPP-Electric Infrastructure	1/30/2012	6/30/2031	4.42	485,096	296,096	monthly	monthly	13,292	21,596	13,812	22,500
Total Other					**296,096**			**13,292**	**21,596**	**13,812**	**22,500**
Total Indebtedness					**329,198**			**14,646**	**25,174**	**15,022**	**26,222**

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

Budgeted Year: 2024

Library found in: City of Luray
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 2023	Proposed Year 2024
Ad Valorem Tax	$4,636	$4,982
Delinquent Tax	$0	$0
Motor Vehicle Tax	$546	$300
Recreational Vehicle Tax	$18	$7
16/20M Vehicle Tax	$2	$2
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$5,202	$5,291
Difference in Total Taxes:	$89	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,119,681	$1,202,726
Did Assessed Valuation Decrease?	No	
Levy Rate	4.141	4.142
Difference in Levy Rate:	0.001	
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 Library.

City of Luray 2024

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	63,203	32,671	39,142
Receipts:			
Ad Valorem Tax	69,744	85,201	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	10,119	9,761	5,504
Recreational Vehicle Tax	402	323	119
16/20M Vehicle Tax	38	43	35
Commercial Vehicle Tax	918	938	828
Watercraft Tax		142	199
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Redemptions	482	86	
Local Alcoholic Liquo			
Compensating Use Tax			
Local Sales Tax	74,551	59,415	75,000
Franchise Tax	4,477	10,933	11,000
Licenses & Permits	45	1,500	100
Rent	5,220	3,324	5,000
State of Kansas	14,040		
Gifts & Grants	3,170	1,500	
General Income	13,262	500	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,405	3,000	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**198,873**	**176,666**	**97,785**
Resources Available:	**262,076**	**209,337**	**136,927**
Expenditures:			
Salaries & Wages	108,769	64,521	67,839
Employment Taxes	5,422	4,852	5,869
KPERS Employer Match	7,160	5,694	6,533
Employee Benefits	962	2,005	2,100
Fees	27,431	17,000	20,000
Library			
Cemetary (Transfer to Cemetary)		5,000	5,000
Reimbursement		313	500
Facilities Maintenance	3,557	2,028	2,500
Street Maintenance	15,429	21,000	20,000
Facilities Utilities	2,530	7,261	7,500
Insurance	19,102	22,372	25,000
Vehicle/Equipment/Tool Expense	6,994	3,000	3,000
Animal Control	121	300	300
Office Expense	8,053	11,404	12,000
Dues & Subscriptions	4,947	1,995	
Advertising	38	150	200
Interest Expense	5		
Parks		1,300	1,300
Capital Outlay	18,760		39,417
Cash Forward (2024 column)			
Miscellaneous	125		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**229,405**	**170,195**	**219,058**
Unencumbered Cash Balance Dec 31	32,671	39,142	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	231,537	262,068	219,058
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	219,058
		Tax Required	82,131
	Delinquent Comp Rate:	3.3%	2,727
		Amount of 2023 Ad Valorem Tax	**84,858**

CPA Summary

City of Luray 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,526	7,526	7,526
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx›
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursement from Osborne County	4,932	4,931	4931
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,932**	**4,931**	**4,931**
Resources Available:	**12,458**	**12,457**	**12,457**
Expenditures:			
Bond Interest	1,494	1,353	1,210
Bond Principal	3,438	3,578	3,721
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**4,932**	**4,931**	**4,931**
Unencumbered Cash Balance Dec 31	7,526	7,526	xxxxxxxxxxxxxxxxxx›
2022/2023/2024 Budget Authority Amount:	4,932	4,932	4,931
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,931
		Tax Required	0
	Delinquent Comp Rate:	3.3%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,926	3,270	1,433
Receipts:			
Ad Valorem Tax	3,903	4,636	xxxxxxxxxxxxxxxxxx›
Delinquent Tax			
Motor Vehicle Tax	578	546	300
Recreational Vehicle Tax	23	18	7
16/20M Vehicle Tax	2	2	2
Commercial Vehicle Tax	52	53	45
Watercraft Tax		8	11
Redemptions	28		
Gifts			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,586**	**5,263**	**365**
Resources Available:	**6,512**	**8,533**	**1,798**
Expenditures:			
Appropriations	2,672	6,530	6,620
Fees	570	570	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,242**	**7,100**	**6,620**
Unencumbered Cash Balance Dec 31	3,270	1,433	xxxxxxxxxxxxxxxxxx›
2022/2023/2024 Budget Authority Amount:	6,696	7,100	6,620
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,620
		Tax Required	4,822
	Delinquent Comp Rate:	3.3%	160
		Amount of 2023 Ad Valorem Tax	4,982

CPA Summary

City of Luray 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	5,020
Receipts:			
State of Kansas Gas Tax	4,715	5,020	4,980
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,715**	**5,020**	**4,980**
Resources Available:	**4,715**	**5,020**	**10,000**
Expenditures:			
Street Repair and Maint	4,715	0	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,715**	**0**	**10,000**
Unencumbered Cash Balance Dec 31	0	5,020	0
2022/2023/2024 Budget Authority Amount:	9,391	9,160	10,000

Adopted Budget **Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,798	1,487	212
Receipts:			
Charges to Customers	421,466	454,500	455,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**421,466**	**454,500**	**455,000**
Resources Available:	**447,264**	**455,987**	**455,212**
Expenditures:			
Salaries & Wages	28,728	63,615	65,000
Employee Benefits & Taxes	11,506	10,857	11,000
Office Expense, Fees, Reimbursments	9,443	10,000	10,000
Capital Outlay			5,212
Facilities Expense, Maint & Repair	9,731	10,125	
Utility Services	302,845	303,000	305,000
Vehicle/Fuel & Oil/Tools & Supplies	47,971	23,000	25,000
Transfer to General			
Debt Repayment	35,553	35,178	34,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**445,777**	**455,775**	**455,212**
Unencumbered Cash Balance Dec 31	1,487	212	0
2022/2023/2024 Budget Authority Amount:	468,356	431,153	455,212

See Tab C

CPA Summary

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Luray
will meet on September 13, 2023 at 6:45 PM at Luray Community Center, 115 S Main St., Luray 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 Luray Community Center, 115 S Main St., Luray KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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 for 2022		Current Year Estimate for 2023		Proposed Budget 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	229,405	87.630	170,195	76.094	219,058	84,858	70.555
Debt Service	4,932		4,931		4,931		
Library	3,242	4.904	7,100	4.141	6,620	4,982	4.142
Special Highway	4,715				10,000		
Utility	445,777		455,775		455,212		
Cemetery							
Totals	688,071	92.534	638,001	80.235	695,821	89,840	74.697
						*Revenue Neutral Rate***	*74.697*
Less: Transfers	0		5,000		5,000		
Net Expenditure	688,071		633,001		690,821		
Total Tax Levied	81,670		89,837		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	882,580		1,119,681		1,202,726		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	38,893	36,540	33,102
Revenue Bonds	0	0	0
Other	341,096	318,596	296,096
Lease Purchase Principal	0	0	0
Total	379,989	355,136	329,198

*Tax rates are expressed in mills

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

Krysta Cash
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

State of Kansas
City

2024

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Special Highway	4,715				10,000		
Utility	445,777		455,775		455,212		
Cemetery							
Totals	688,071	92.534	638,001	80.235	695,821	89,840	74.697
						*Revenue Neutral Rate***	74.697
Less: Transfers	0		5,000		5,000		
Net Expenditure	688,071		633,001		690,821		
Total Tax Levied	81,670		89,837		xxxxxxxxxxxxxxxxxx		
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G.O. Bonds	38,893	36,540	33,102
Revenue Bonds	0	0	0
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Lease Purchase Principal	0	0	0
Total	379,989	355,136	329,198

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

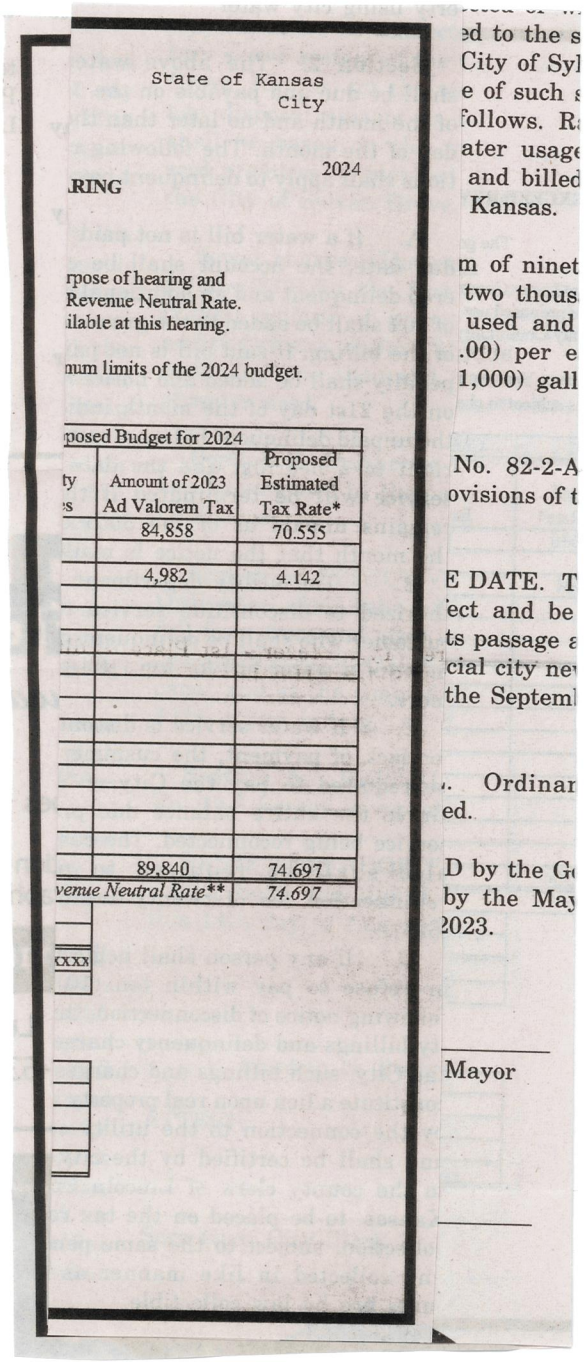
Krysta Cash
City Official Title: City Clerk

My Appt. Exp. 6/28/24

Printer's fee $ 99.45

Additional copies $ _____

Total $ 99.45



State of Kansas
City

2024

RING

rpose of hearing and
Revenue Neutral Rate.
ilable at this hearing.

num limits of the 2024 budget.

posed Budget for 2024

ty / s	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
	84,858	70.555
	4,982	4.142
	89,840	74.697
*venue Neutral Rate***		*74.697*

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by the May
2023.

Mayor

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 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 Lucas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular entire issue of said newspaper for One (1) consecutive week(s), the first publication thereof being made as aforesaid on the 17th day of August, 2023, with subsequent publications being made on the following dates:

_____,2023 _____,2023

_____, 2023 _____,2023

Rita Sharp

Subscribed and sworn to before me this 31st day Aug., 2023.

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/28/24

Lara Bretz
Notary Public

Printer's fee $ 99.45

Additional copies $ _____

Total $ 99.45

Roll Call Vote

A Roll Call Vote of the , Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 13th, 2023
Resolution No. 9-2023

Governing Body Member	Yes	No	No Vote
Tammy Cline - President	X		
LaDana Seirer	X		
Delinda Petty	X		
Alvin Webber	X		
Benjamin Gruver			X
TOTAL	**4**		**1**

Certified:

Krysta Cash - City Clerk

Resolution No. 9-2023

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

WHEREAS, The Revenue Neutral Rate for the City of Luray was calculated as 74.697 mills by the Russell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 13th, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Luray, 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 LURAY, KANSAS:

The City of Luray shall levy a property tax rate exceeding the Revenue Neutral Rate of 74.697 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 13th day of September, 2023 and **SIGNED** by the Mayor.

Jack J. Cochran

Mayor - Jack Cochran

Attested:

Krysta J. Cash

City Clerk – Krysta J. Cash