State of Kansas
City

2024

CERTIFICATE

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
City of Lyndon
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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 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	1,240,550	286,608	34.862
Debt Service	10-113				
Library	12-1220				
Employee Benefits	12-110b	7	215,962	158,504	19.280
Law Enforcement	12-16, 102	7	28,000	16,036	1.951
Special Highway		8	31,000		
Special Machinery		8	24,000		
Special Parks and Rec		9	14,066		
Equipment Reserve		9	44,000		
Stormwater		10	33,144		
Trash		10	105,950		
City 1%		11	210,924		
City .5%		11	200,000		
Water Utility		12	521,493		
Sewer Utility		13	446,480		
Non-Budgeted Funds-A		14			
Totals		xxxxx	3,115,569	461,148	58.093
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			8,239,705
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 52.938

Assisted by:
Michael D Peroo CPA PA

Address:
14123 S Mur Len Rd
Olathe, KS 66062

Email:
mike@peroocpa.com

Attest: 10-25, 2023

County Clerk

Governing Body

City of Lyndon

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	293,563	37,789	847	0	0	0
Debt Service						
Library						
Employee Benefits	126,667	16,305	366	0	0	0
Law Enforcement	15,137	1,948	44	0	0	0
TOTAL	435,367	56,042	1,257	0	0	0

County Treas Motor Vehicle Estimate 56,042
County Treas Recreational Vehicle Estimate 1,257
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12872
Recreational Vehicle Factor 0.00289
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

City of Lyndon

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	Equipment Reserve	20,000	20,000	20,000	K.S.A. 121,117
Special Highway	Special Machinery		6,000	6,000	K.S. A. 68-141g
Water Utility	Equipment Reserve	8,000	15,000	8,000	K.S.A. 12-825d
	Totals	28,000	41,000	34,000	
	Adjustments				
	Adjusted Totals	28,000	41,000	34,000	

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

City of Lyndon

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Bond Series 2019	5/27/2020	6/1/2046	1.50	535,000	490,000	6/1 & 12/1	6/1	15,000	13,557	15,000	13,280
Sewer Bond Series 2022	10/27/2021	########	1.75	7,673,000	7,538,875	10/27		131,930	136,472	138,860	129,542
Total G.O. Bonds					**8,028,875**			**146,930**	**150,029**	**153,860**	**142,822**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**8,028,875**			**146,930**	**150,029**	**153,860**	**142,822**

City of Lyndon

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
Jones Park Ballfield Lighting	4/20/2020	108	3.85	199,000	133,052	26,373	26,373
				Totals	**133,052**	**26,373**	**26,373**

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

City of Lyndon 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	594,911	747,537	700,933
Receipts:			
Ad Valorem Tax	298,972	293,563	xxxxxxxxxxxxxxxxx
Delinquent Tax	8,966	10,219	
Motor Vehicle Tax	23,567	47,551	37,789
Recreational Vehicle Tax		1,017	847
16/20M Vehicle Tax		256	0
Commercial Vehicle Tax	14,968	322	0
Watercraft Tax		531	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,656	2,790	2,790
Compensating Use Tax/ Local Sales Tax	91,589	90,000	92,000
Franchise Tax	66,999	67,000	67,000
Licenses	670	972	700
Permits	400	1,000	1,000
Building Permits	2,660	3,470	2,400
Municipal Court	26,137	12,000	12,000
Fines and Fees	1,530	750	1,500
Reimbursed Expenses	12,557	21,013	5,000
Swimming Pool	10,263	8,500	8,500
Community Center	3,165	2,500	2,500
Jones Park Lease Reimbursement	15,983	15,983	15,983
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,224	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous		3,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**583,306**	**585,437**	**253,009**
Resources Available:	**1,178,217**	**1,332,974**	**953,942**

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,178,217	1,332,974	953,942
Expenditures:			
GENERAL - ADMIN	123,704	140,762	174,105
POLICE	100,862	122,653	146,296
STREET & ALLEY	51,823	62,540	80,350
PARKS	39,257	40,772	50,858
SWIMMING POOL	30,618	37,877	44,751
MUNICIPAL COURT	13,064	17,252	20,000
COMMUNITY CENTER	5,669	15,015	17,846
STREETLIGHTS	35,293	35,632	37,770
Subtotal detail (Should agree with detail)	400,290	472,503	571,975
Transfer to Equipment Reserve	20,000	20,000	20,000
Ballfield lighting lease	10,390	26,373	26,373
Demolition of Blighted Housing		10,000	30,000
Capital Projects and Carryforward		103,165	592,202
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**430,680**	**632,041**	**1,240,550**
Unencumbered Cash Balance Dec 31	747,537	700,933	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,213,456	947,413	1,240,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,240,550
		Tax Required	286,608
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	286,608

City of Lyndon 2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
GENERAL - ADMIN			
Salaries	48,733	52,000	66,500
Utilities	9,106	8,800	9,328
Contractual	44,457	58,000	61,480
Fees	580	240	300
Professional Development/Training	3,129	1,500	2,000
Commodities	6,895	8,995	11,997
Planning and Zoning	5,809	2,952	3,500
Trees/EAB	134	2,775	10,000
Community Events	400	1,000	1,000
Capital Outlay	3,461	1,500	5,000
Annual Audit	1,000	3,000	3,000
Total	**123,704**	**140,762**	**174,105**
POLICE			
Salaries	70,762	75,000	94,500
Contractual	2,033	2,300	2,438
Utilities	2,322	2,828	2,998
Professional Development/Training	3,630	844	1,000
Commodities	5,728	5,000	8,000
Ammunition/Range Operation	1,798	3,000	3,000
Uniforms		1,000	1,000
Repair / Maintenance	2,126	6,681	7,000
Fuel	7,029	6,000	6,360
Capital Outlay	5,434	20,000	20,000
Total	**100,862**	**122,653**	**146,296**
STREET & ALLEY			
Salaries	32,462	33,406	45,500
Utilities	998	2,972	3,150
Contractual	2,760	700	1,000
Commodities	2,645	3,062	4,000
Professional Development/Training	190	200	200
Fuel	5,029	4,200	5,500
Repair / Maintenance	5,292	6,000	7,000
Sand & Gravel	2,399	2,000	4,000
Capital Outlay	48	10,000	10,000
Total	**51,823**	**62,540**	**80,350**
PARKS			
Salaries	22,691	21,246	30,500
Utilities	3,243	4,326	4,586
Contractual	634	1,200	1,272
Commodities	3,132	3,200	3,500
Repair / Maintenance	1,214	800	1,000
Capital Outlay	8,343	10,000	10,000
Total	**39,257**	**40,772**	**50,858**
SWIMMING POOL			
Salaries	16,598	20,829	21,000
Utilities	2,764	3,161	3,351
Contractual	337	252	400
Commodities	5,931	8,135	9,000
Repair / Maintenance	860	500	1,000
Capital Outlay	4,128	5,000	10,000
Total	**30,618**	**37,877**	**44,751**
MUNICIPAL COURT			
Salaries	7,182	9,724	10,500
Contractual	5,169	5,252	7,000
Professional Development/Training	519	276	500
Commodities	194	2,000	2,000
Total	**13,064**	**17,252**	**20,000**
COMMUNITY CENTER			
Utilities	2,266	2,348	2,489
Contractual	2,974	3,167	3,357
Commodities	429	1,500	2,000
Capital Outlay		8,000	10,000
Total	**5,669**	**15,015**	**17,846**
STREETLIGHTS			
Contractual	35,293	35,632	37,770
Total	**35,293**	**35,632**	**37,770**
Grand Total	**400,290**	**472,503**	**571,975**

(Note: Should agree with general sub-totals.)

City of Lyndon 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,743	106	17,767
Receipts:			
Ad Valorem Tax	104,509	126,667	xxxxxxxxxxxxxxxx
Delinquent Tax	3,102		
Motor Vehicle Tax	7,215	15,236	16,305
Recreational Vehicle Tax			366
16/20M Vehicle Tax			0
Commercial Vehicle Tax	6,256		0
Watercraft Tax			0
Reimbursement from Utilities	21,356	21,500	23,000
Interest on Idle Funds	15	20	20
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	142,453	163,423	39,691
Resources Available:	145,196	163,529	57,458
Expenditures:			
FICA	17,572	19,146	26,527
Medicare	4,110	4,478	6,198
KESF	349	410	500
Worker's Comp	11,056	14,234	15,000
KPERS	25,421	27,086	35,626
SEHP	83,968	80,408	132,111
Cash Forward (2024 column)			
Miscellaneous	2,614		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	145,090	145,762	215,962
Unencumbered Cash Balance Dec 31	106	17,767	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	169,025	181,196	215,962
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	215,962
		Tax Required	158,504
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	158,504

Adopted Budget **Law Enforcement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,497	6,461	9,595
Receipts:			
Ad Valorem Tax	12,567	15,137	xxxxxxxxxxxxxxxx
Delinquent Tax	377	377	377
Motor Vehicle Tax	868	868	1,948
Recreational Vehicle Tax			44
16/20M Vehicle Tax			0
Commercial Vehicle Tax	752	752	0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,564	17,134	2,369
Resources Available:	36,061	23,595	11,964
Expenditures:			
Equipment Purchases	29,600	14,000	28,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	29,600	14,000	28,000
Unencumbered Cash Balance Dec 31	6,461	9,595	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	37,338	25,163	28,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,000
		Tax Required	16,036
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	16,036

City of Lyndon 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	27,841	30,733	32,563
Receipts:			
State of Kansas Gas Tax	27,892	27,830	27,630
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,892**	**27,830**	**27,630**
Resources Available:	**55,733**	**58,563**	**60,193**
Expenditures:			
Street Improvements	25,000	20,000	25,000
Transfer to Special Machinery		6,000	6,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,000**	**26,000**	**31,000**
Unencumbered Cash Balance Dec 31	30,733	32,563	29,193
2022/2023/2024 Budget Authority Amount	31,500	26,000	31,000

Adopted Budget

Special Machinery	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	29,498	25,709	28,209
Receipts:			
Transfer from Special Highway		6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**6,000**	**6,000**
Resources Available:	**29,498**	**31,709**	**34,209**
Expenditures:			
Equipment	3,789	3,500	24,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,789**	**3,500**	**24,000**
Unencumbered Cash Balance Dec 31	25,709	28,209	10,209
2022/2023/2024 Budget Authority Amount	20,000	14,000	24,000

City of Lyndon 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Rec**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,117	8,668	11,367
Receipts:			
Local Alcohol Liquor Tax	2,656	2,699	2,699
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,656**	**2,699**	**2,699**
Resources Available:	**12,773**	**11,367**	**14,066**
Expenditures:			
Park Maintenance	4,105		10,000
Cash Forward (2024 column)			4,066
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,105**	**0**	**14,066**
Unencumbered Cash Balance Dec 31	8,668	11,367	0
2022/2023/2024 Budget Authority Amount	8,000	6,000	14,066

Adopted Budget

Equipment Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,542	33,338	36,613
Receipts:			
Transfer from General Fund	20,000	20,000	20,000
Transfer from Water Fund	8,000	8,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,000**	**28,000**	**28,000**
Resources Available:	**41,542**	**61,338**	**64,613**
Expenditures:			
Equipment		14,725	44,000
Equipment - Nonvehicle	8,204		
Parks Equipment		10,000	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,204**	**24,725**	**44,000**
Unencumbered Cash Balance Dec 31	33,338	36,613	20,613
2022/2023/2024 Budget Authority Amount	32,100	29,000	44,000

City of Lyndon 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stormwater**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	27,710	25,044	26,344
Receipts:			
Stormwater Fees	6,896	6,800	6,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,896**	**6,800**	**6,800**
Resources Available:	**34,606**	**31,844**	**33,144**
Expenditures:			
Commodities	9,562	5,500	20,000
Cash Forward (2024 column)			13,144
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,562**	**5,500**	**33,144**
Unencumbered Cash Balance Dec 31	25,044	26,344	0
2022/2023/2024 Budget Authority Amount	30,000	20,000	33,144

Adopted Budget

Trash	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	30,228	32,195	33,463
Receipts:			
Trash Service	77,504	78,000	78,000
Penalties	2,160	2,000	2,000
Polycart	4,374	4,400	4,400
Trash Stickers	162	160	160
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**84,200**	**84,560**	**84,560**
Resources Available:	**114,428**	**116,755**	**118,023**
Expenditures:			
Salaries	5,408	2,592	4,200
Contractual Services	1,075	2,000	2,000
Contracted Trash Service	75,067	78,450	79,000
Commodities	183	250	250
Audit			
Trash Stickers	500		500
Cash Forward (2024 column)			20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**82,233**	**83,292**	**105,950**
Unencumbered Cash Balance Dec 31	32,195	33,463	12,073
2022/2023/2024 Budget Authority Amount	82,700	83,675	105,950

City of Lyndon 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City 1%**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	135,974	145,354	140,354
Receipts:			
Local Sales Tax	191,358	190,000	185,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**191,358**	**190,000**	**185,000**
Resources Available:	**327,332**	**335,354**	**325,354**
Expenditures:			
Street Project /Sidewalks	181,978	195,000	210,924
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**181,978**	**195,000**	**210,924**
Unencumbered Cash Balance Dec 31	145,354	140,354	114,430
2022/2023/2024 Budget Authority Amoun	204,000	209,000	210,924

Adopted Budget **City .5%**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	409,577	425,092	120,455
Receipts:			
Local Sales Tax	95,679	95,363	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**95,679**	**95,363**	**80,000**
Resources Available:	**505,256**	**520,455**	**200,455**
Expenditures:			
Community Center Project	80,164	400,000	200,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**80,164**	**400,000**	**200,000**
Unencumbered Cash Balance Dec 31	425,092	120,455	455
2022/2023/2024 Budget Authority Amoun	173,000	400,000	200,000

City of Lyndon 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	484,663	421,546	439,741
Receipts:			
Water Sales	428,389	413,842	415,000
Vending	2,681	3,500	2,681
Penalties	7,332	6,876	6,876
Handling	2,871	2,744	2,744
Kansas Water Plan Tax	707	691	691
Reconnect Fees	8,900	6,500	6,500
New Services	1,317	605	300
Interest on Idle Funds	478	450	400
Miscellaneous	328	180	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**453,003**	**435,388**	**435,192**
Resources Available:	**937,666**	**856,934**	**874,933**
Expenditures:			
Salaries	82,150	89,532	112,500
Allocation to Employee Benefits	20,000	20,000	20,000
Contractual Services	9,209	9,227	10,000
Contractual Water Purchase	150,000	150,000	150,000
Annual Insurance Premiums	16,370	19,523	20,000
Annual Audit	2,000	2,000	2,000
Bond Principle & Interest	28,820	28,120	27,843
Professional Development/Training	802	2,000	2,000
Utilities	8,664	6,701	7,500
Commodities	2,184	2,380	2,500
Fuel	5,029	4,500	5,000
Repair/Maintenance	4,034	5,570	6,000
Water Tower Maintenance	169,760		
Water Plant Operations	3,056	3,150	3,150
Transfer to Equipment Reserve	8,000	8,000	8,000
Water Infrastructure Improvements		50,000	100,000
Meter Replacement Strategy	4,195	9,631	15,000
Capital Outlay	1,847	6,859	30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**516,120**	**417,193**	**521,493**
Unencumbered Cash Balance Dec 31	421,546	439,741	353,440
2022/2023/2024 Budget Authority Amoun	648,320	564,020	521,493

City of Lyndon 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	144,358	182,636	193,787
Receipts:			
Sewer Service	283,384	279,103	280,000
Debt Service Fee	141,783	140,947	141,000
Penalities	2,160	2,066	2,000
Interest on Idle Funds			
Miscellaneous	50		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**427,377**	**422,116**	**423,000**
Resources Available:	**571,735**	**604,752**	**616,787**
Expenditures:			
Salaries	34,003	40,500	46,000
Allocation to Employee Benefits	1,356	1,500	3,000
Contractual Services	6,747	6,800	7,000
Annual Insurance Premium	12,192	13,015	14,000
Annual Audit	3,000	2,000	2,000
Bond Principle & Interest	268,402	268,402	268,402
Professional Development and Training	907	798	1,100
Utilities	31,338	34,000	34,500
Commodities	1,999	2,350	2,500
Fuel	5,029	5,100	5,100
Repair and Maintenance	6,617	6,500	10,000
Sewer Headworks Plant Operations	17,461	30,000	30,000
Short Lived Assets			22,878
Capital Outlay	48		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**389,099**	**410,965**	**446,480**
Unencumbered Cash Balance Dec 31	182,636	193,787	170,307
2022/2023/2024 Budget Authority Amoun	409,654	419,967	446,480

City of Lyndon

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA		**Special Projects**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	15	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		15
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
ARPA Disbursment	77,907	USDA Grant Funds	29,415							
Total Receipts	77,907	Total Receipts	29,415	Total Receipts	0	Total Receipts	0	Total Receipts	0	107,322
Resources Available:	77,907	Resources Available:	29,430	Resources Available:	0	Resources Available:	0	Resources Available:	0	107,337
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Coromed	7,710	Construction	29,415							
Ranson	1,875									
Total Expenditures	9,585	Total Expenditures	29,415	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	39,000
Cash Balance Dec 31	68,322	Cash Balance Dec 31	15	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	68,337 **
										68,337 **

**Note: These two block figures should agree.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Lyndon

will meet on September 5, 2023 at 6:30 PM at 730 Topeka, Lyndon, Kansas 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.

Detailed budget information is available at Lyndon City Hall 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 for 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	430,680	46.178	632,041	37.816	1,240,550	286,608	34.862
Debt Service							
Library							
Employee Benefits	145,090	16.142	145,762	16.326	215,962	158,504	19.280
Law Enforcement	29,600	1.941	14,000	1.951	28,000	16,036	1.951
Special Highway	25,000		26,000		31,000		
Special Machinery	3,789		3,500		24,000		
Special Parks and Rec	4,105				14,066		
Equipment Reserve	8,204		24,725		44,000		
Stormwater	9,562		5,500		33,144		
Trash	82,233		83,292		105,950		
City 1%	181,978		195,000		210,924		
City .5%	80,164		400,000		200,000		
Water Utility	516,120		417,193		521,493		
Sewer Utility	389,099		410,965		446,480		
Non-Budgeted Funds-A	39,000						
Totals	1,944,624	64.261	2,357,978	56.093	3,115,569	461,148	56.093
						*Revenue Neutral Rate***	52.938
Less: Transfers	28,000		41,000		34,000		
Net Expenditure	1,916,624		2,316,978		3,081,569		
Total Tax Levied	435,359		435,367		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,774,715		7,758,460		8,221,137		

Outstanding Indebtedness, January 1.	2021	2022	2023
G.O. Bonds	8,208,000	8,178,000	8,028,875
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	199,000	159,425	133,052
Total	8,407,000	8,337,425	8,161,927

*Tax rates are expressed in mills

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

Julie Stutzman, CMC

City Official Title: City Clerk

RESOLUTION NO. 2023-04

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

WHEREAS, the Revenue Neutral Rate for the City of Lyndon was calculated as 52.938 mills by the Osage County Clerk; and

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

WHEREAS, the Governing Body held a hearing on the 5th of September, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lyndon, 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 LYNDON:

The City of Lyndon shall levy a property tax rate exceeding the Revenue Neutral Rate of 56.093 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 5th day of September, 2023 and SIGNED by the Mayor.

Steve Morrison, Mayor

Attested:

Julie Stutzman, CMC City Clerk

CITY OF LYNDON SEAL OSAGE CO. KAN

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on the 5th day of September, 2023

Resolution No. 2023-04

Governing Body Member	Yes	No	No Vote
Hannah Wilson			
Darin Schmitt	X		
Kevin Heit	X		
Dominic Crook	X		
Lynn Atchison			
TOTAL	3		

Certified:

Julie Stutzman, CMC

Julie Stutzman, CMC City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF LYNDON, HEREBY NOTIFIES THE OSAGE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 56.093. The date of our hearing is Tuesday, September 5, 2023 at 6:30 PM and will be held at Lyndon City Hall, 730 Topeka Ave, in Lyndon, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 19, 2023.

(Seal) CITY OF LYNDON SEAL OSAGE CO. KAN

Clerk or Officer of Governing Body

AFFIDAVIT OF PUBLICATION
The Osage County Herald-Chronicle
Osage City, Kansas
STATE OF KANSAS
OSAGE COUNTY, ss.

Catherine R. Faimon

of lawful age, being first duly sworn, deposeth and says that she is the publisher of THE OSAGE COUNTY HERALD-CHRONICLE a biweekly newspaper printed in the State of Kansas, published in the city of Osage City, County of Osage, State of Kansas, and of general circulation in Osage County, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper has been continuously and uninterruptedly published in said county, at least 50 times each year during the period of more than five years immediately prior to the first publication of the notice hereinafter mentioned, and has been duly admitted to the mails as Second Class matter in Osage County, Kansas, and that notice of which a true copy is hereto attached, was published in the regular and entire issue of

The Osage County Herald-Chronicle

for 1 consecutive week(s).

The first publication thereof being made as aforesaid on

August 24, 2023

with subsequent publications made on the following dates:
_____, 20____
_____, 20____
_____, 20____
_____, 20____

and affiant further says she has personal knowledge of the statements set forth and that they are true.

Catherine R. Faimon
Catherine R. Faimon

Subscribed and sworn to before me this 24 day of August, 2023.

Notary Seal

Christopher Alan Faimon
Notary Public State of Kansas
My Appt Expires 3/22/2025

Sign Christopher Alan Faimon

Christopher Alan Faimon

Notary Public
My commission expires 03/22/2025

AFFIDAVIT OF PUBLICATION –
The Osage County Herald-Chronicle, Osage City, Kansas
Affidavit and proof of publication examined, approved and filed this _____ of _____, 20____.

Recorded in _____.

Judge-Clerk of District Court

(Published in The Osage County Herald-Chronicle, Thursday, Aug. 24, 2023.)

State of Kansas
City
2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

will meet on the date and at the time and place listed below 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.

Detailed budget information is available at the office listed below and will be available at this hearing.

Proposed Budget 2024 Expenditures and Amount to be Raised by 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 Year for 2024		
FUND	Actual Tax Rate *	Actual Amount of Ad Valorem Tax	Estimate Tax Rate *	Estimate Amount of Ad Valorem Tax	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimate Tax Rate *
General	21.000	230,000	21.000	237,000	1,220,830	255,603	21.862
Debt Service							
Library	1.000	11,000	1.000	11,000	11,000	11,000	1.000
Cemetery	19.000	208,000	19.000	214,000	214,000	214,000	19.000