State of Kansas
City

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations

		2023 Adopted Budget		
Table of Contents:	Page No.	Budget Authority for Expenditures	Amount of 2022 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			
Computatic				
Fund				
General		262,068	85,201	
Debt Servi		4,932		
Library		7,100	4,636	
Special Hi	)	9,160		
Utility	)	431,153		
Cemetery				
Totals	xxx	714,413	89,837	
Budget H				County Clerk's Use Only
Combine	0			
RNR Hearing Notice	11			
Neighborhood Revitalization				Nov 1, 2022 Total Assessed Valuation

Send to County Clerk

Revenue Neutral Rate: 72.806

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

Date Attested: , 2022

County Clerk

Governing Body

City of Luray

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	77,341	9,761	323	43	938	142
Debt Service						
Library	4,329	546	18	2	53	8
TOTAL	81,670	10,307	341	45	991	150

County Treas Motor Vehicle Estimate 10,307

County Treas Recreational Vehicle Estimate 341

County Treas 16/20M Vehicle Estimate 45

County Treas Commercial Vehicle Tax Estimate 991

County Treas Watercraft Tax Estimate 150

Motor Vehicle Factor 0.12620

Recreational Vehicle Factor 0.00418

16/20 Vehicle Factor 0.00055

Commercial Vehicle Factor 0.01213

Watercraft Factor 0.00184

City of Luray 2023

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	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 2022 and/or 2023 from a non-budgeted fund.

City of Luray

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:											
Series A Bond	4/20/2010	4/20/2030	4.13	46,600	25,646	4/1	4/1	1,058	2,409	959	2,508
Series B Bond	4/20/2010	4/20/2030	4.00	19,000	10,894	4/1	4/1	436	1,029	395	1,070
Total G.O. Bonds					**36,540**			**1,494**	**3,438**	**1,354**	**3,578**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KPP-Electric Infrastructure	1/30/2012	6/30/2031	4.42	485,096	318,596	monthly	monthly	13,414	22,500	13,292	21,596
Total Other					**318,596**			**13,414**	**22,500**	**13,292**	**21,596**
Total Indebtedness					**355,136**			**14,908**	**25,938**	**14,646**	**25,174**

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

Budgeted Year: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$4,329	$4,636
Delinquent Tax	$0	$0
Motor Vehicle Tax	$509	$546
Recreational Vehicle Tax	$10	$18
16/20M Vehicle Tax	$6	$2
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,854	$5,202
Difference in Total Taxes:	$348	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$882,580	$1,121,734
Did Assessed Valuation Decrease?	No	
Levy Rate	4.904	4.133
Difference in Levy Rate:	(0.771)	
Qualify for grant: Not 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 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	65,307	63,203	76,540
Receipts:			
Ad Valorem Tax	70,006	77,341	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	9,456	8,000	9,761
Recreational Vehicle Tax	295	196	323
16/20M Vehicle Tax	63	73	43
Commercial Vehicle Tax	335	1,371	938
Watercraft Tax		163	142
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Redemptions	2,132		
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	75,638	72,293	75,000
Franchise Tax	4,402	9,607	9,600
Licenses & Permits	25	100	100
Rent	5,515	6,050	6,050
State of Kansas			
Gifts & Grants	9,962		
General Income	20,499		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	453		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**198,781**	**175,194**	**101,957**
Resources Available:	**264,088**	**238,397**	**178,497**
Expenditures:			
Salaries & Wages	64,835	62,238	67,839
Employment Taxes	5,285	5,384	5,869
KPERS Employer Match	5,600	5,994	6,533
Employee Benefits	285	700	1,000
Fees	17,304	25,000	15,000
Library			
Cemetery (Transfer to Cemetery)		5,000	5,000
Reimbursement	146	500	1,000
Facilities Maintenance	876	1,000	1,000
Street Maintenance	10,326	5,500	21,000
Facilities Utilities	2,114	4,052	4,300
Insurance	18,579	20,000	23,000
Vehicle/Equipment/Tools Expense	15,851	3,000	3,500
Animal Control	50	300	300
Office Expense	7,695	6,300	8,000
Dues & Subscriptions	667	1,629	2,300
Advertising		200	200
Interest Expense			
Parks	16,063	1,300	1,300
Capital Outlay	31,500	13,760	94,927
Cash Forward (2023 column)			
Miscellaneous	3,709		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**200,885**	**161,857**	**262,068**
Unencumbered Cash Balance Dec 31	63,203	76,540	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	197,362	231,537	262,068
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	262,068
		Tax Required	83,571
	Delinquent Comp Rate:	2.0%	1,630
		Amount of 2022 Ad Valorem Tax	**85,201**

CPA Summary

City of Luray 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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	4,932	4932
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,932**	**4,932**	**4,932**
Resources Available:	**12,458**	**12,458**	**12,458**
Expenditures:			
Bond Interest	1,628	1,494	1,354
Bond Principal	3,304	3,438	3,578
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**4,932**	**4,932**	**4,932**
Unencumbered Cash Balance Dec 31	7,526	7,526	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	4,932	4,932	4,932
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,932
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,926	1,926	1,926
Receipts:			
Ad Valorem Tax	3,982	4,329	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	532	509	546
Recreational Vehicle Tax	17	10	18
16/20M Vehicle Tax	3	6	2
Commercial Vehicle Tax	19	55	53
Watercraft Tax		8	8
Redemptions	119		
Gift			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,672**	**4,917**	**627**
Resources Available:	**6,598**	**6,843**	**2,553**
Expenditures:			
Appropriations	4,672	4,917	7,100
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,672**	**4,917**	**7,100**
Unencumbered Cash Balance Dec 31	1,926	1,926	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	5,186	6,696	7,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,100
		Tax Required	4,547
	Delinquent Comp Rate:	2.0%	89
		Amount of 2022 Ad Valorem Tax	4,636

CPA Summary

City of Luray 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	701	0	4,040
Receipts:			
State of Kansas Gas Tax	5,395	5,040	5,120
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,395**	**5,040**	**5,120**
Resources Available:	**6,096**	**5,040**	**9,160**
Expenditures:			
Street Repair and Maint	6,096	1,000	9,160
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,096**	**1,000**	**9,160**
Unencumbered Cash Balance Dec 31	0	4,040	0
2021/2022/2023 Budget Authority Amount:	8,684	9,391	9,160

Adopted Budget **Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,868	25,798	23,153
Receipts:			
Charges to Customers	393,768	403,500	408,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**393,768**	**403,500**	**408,000**
Resources Available:	**422,636**	**429,298**	**431,153**
Expenditures:			
Salaries & Wages	65,111	61,861	67,429
Employee Benefits & Taxes	10,811	11,426	12,454
Office Expense, Fees, Reimbursements	9,027	10,000	11,000
Capital Outlay			21,270
Facilities Expense, Maint & Repair	10,709	11,128	13,000
Utility Services	251,105	250,000	250,000
Vehicle/Fuel & Oil/Tools & Supplies	16,016	25,816	22,000
Transfer to General			
Debt Repayment	34,059	35,914	34,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**396,838**	**406,145**	**431,153**
Unencumbered Cash Balance Dec 31	25,798	23,153	0
2021/2022/2023 Budget Authority Amount:	396,875	468,356	431,153

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Luray
will meet on Setempber 14, 2022 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 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	200,885	86.222	161,857	87.630	262,068	85,201	75.955
Debt Service	4,932		4,932		4,932		
Library	4,672	4.926	4,917	4.904	7,100	4,636	4.133
Special Highway	6,096		1,000		9,160		
Utility	396,838		406,145		431,153		
Cemetery							
Totals	613,423	91.148	578,851	92.534	714,413	89,837	80.088
						*Revenue Neutral Rate***	*72.806*
Less: Transfers	0		5,000		5,000		
Net Expenditure	613,423		573,851		709,413		
Total Tax Levied	83,232		81,670		xxxxxxxxxxxxxxxxx		
Assessed Valuation	913,159		882,580		1,121,734		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	42,062	38,893	36,540
Revenue Bonds	0	0	0
Other	363,596	341,096	318,596
Lease Purchase Principal	0	0	0
Total	405,658	379,989	355,136

*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, RUSSELL COUNTY

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Luray
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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 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	200,885	86.222	161,857	87.630	262,068	85,201	75.955
Debt Service	4,932		4,932		4,932		
Library	4,672	4.926	4,917	4.904	7,100	4,636	4.133
Special Highway	6,096		1,000		9,160		
Utility	396,838		406,145		431,153		
Cemetery							
Totals	613,423	91.148	578,851	92.534	714,413	89,837	80.088
						*Revenue Neutral Rate***	*72.806*
Less: Transfers	0		5,000		5,000		
Net Expenditure	613,423		573,851		709,413		
Total Tax Levied	83,232		81,670		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	913,159		882,580		1,121,734		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	42,062	38,893	36,540
Revenue Bonds	0	0	0
Other	363,596	341,096	318,596
Lease Purchase Principal	0	0	0
Total	405,658	379,989	355,136

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

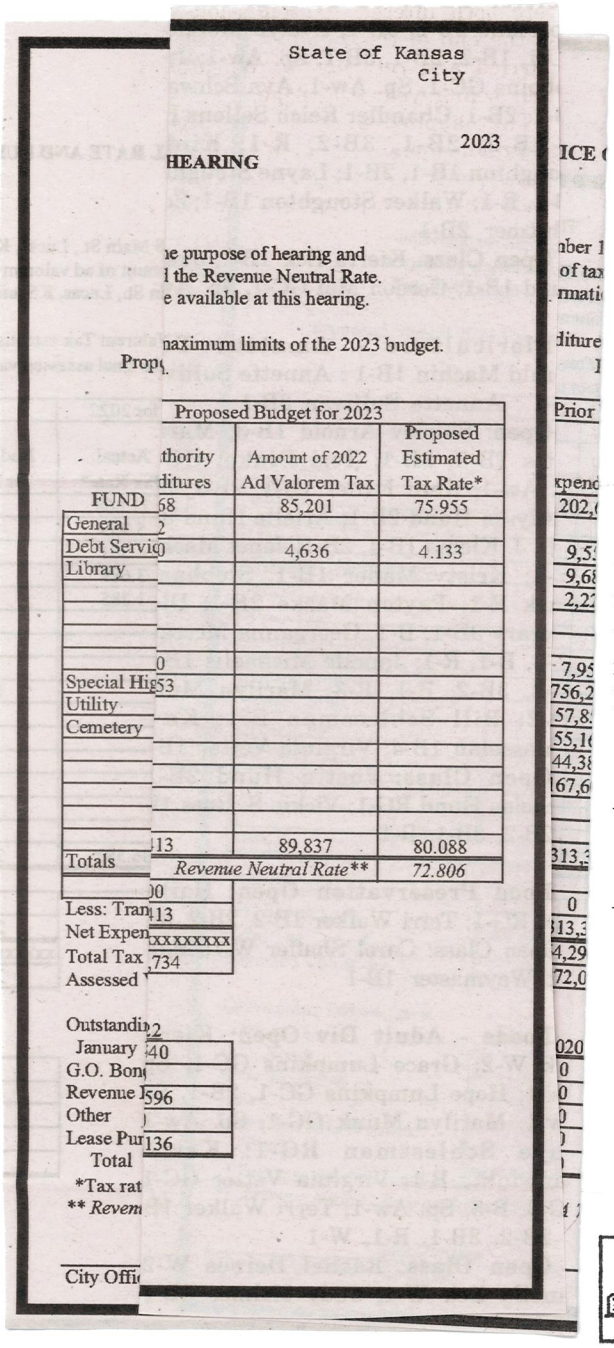
Krysta Cash
City Official Title: City Clerk

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AFFIDAVIT OF PUBLICATION



State of Kansas
City

2023

HEARING

...e purpose of hearing and
...l the Revenue Neutral Rate.
...e available at this hearing.

...naximum limits of the 2023 budget.

Prop...

	Proposed Budget for 2023		
	...thority / ...ditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
FUND	58	85,201	75.955
General	2		
Debt Servic	0	4,636	4.133
Library			
	0		
Special Hig	53		
Utility			
Cemetery			
	13	89,837	80.088
Totals	*Revenue Neutral Rate***		*72.806*
	00		
Less: Tran	13		
Net Expen	xxxxxxxx		
Total Tax	,734		
Assessed			

Outstandi	2
January	40
G.O. Bon	
Revenue	596
Other	
Lease Pur	136
Total	

*Tax rat
** *Revem*

City Offi...

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 18th day of August, 2022, with subsequent publications being made on the following dates:

_____, 2022 _____, 2022

_____, 2022 _____, 2022

Rita M Sharp

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

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

Laree B. Bretz
Notary Public

Printer's fee $ 96.53

Additional copies $ _____

Total $ 96.53

Roll Call Vote

A Roll Call Vote of the City of Luray, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 14th, 2022
Resolution No. 6-2022

Governing Body Member	Yes	No	No Vote
Delinda Petty	✓		
LaDana Seirer	✓		
Alvin Webber	✓		
Benjamin Grover	✓		
TOTAL	4		

Certified:
Krysta L. Cash
Krysta Cash - City Clerk

Resolution No. 6-2022

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 72.806 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 14th, 2022 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 72.806 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 Mayor.

Jack L. Cochran

Mayor - Jack Cochran

Attested:

Krysta J. Cash

City Clerk – Krysta J. Cash

City of Luray

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
				Totals	**0**	**0**	**0**

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