State of Kansas
City

2025

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
City of Lucas
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations

YES

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, 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	258,145	52,187	21.149
Debt Service	10-113	8	10,100	9,053	3.668
Library	12-1220	8	10,919	9,812	3.976
Industrial Development		9	8,000	7,421	3.007
Airport		9	6,910	2,475	1.003
Special Highway		10	20,114		
Electric Utility		10	1,516,035		
Water Utility		11	213,277		
Sewer Utility		11	153,003		
Sanitation		12	68,339		
Capital Improvements		12	94,260		
Totals		xxxxxx	2,359,102	80,948	32.803
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			2,467,532
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	32.659
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Date Attested: September 20, 2024

County Clerk

Governing Body

2025

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
City of Lucas
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 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	258,145	52,187	
Debt Service	10-113	8	10,100	9,053	
Library	12-1220	8	10,919	9,812	
Industrial Development		9	8,000	7,421	
Airport		9	6,910	2,475	
Special Highway		10	20,114		
Electric Utility		10	1,516,035		
Water Utility		11	213,277		
Sewer Utility		11	153,003		
Sanitation		12	68,339		
Capital Improvements		12	94,260		
Totals		xxxxxx	2,359,102	80,948	
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	32.659
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Date Attested: , 2024

County Clerk

Governing Body

City of Lucas

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	54,229	7,203	174	134	106	144
Debt Service	9,097	1,208	29	22	18	23
Library	9,657	1,283	31	24	19	24
Industrial Development	5,490	729	18	14	11	14
Airport	2,471	328	8	6	5	0
TOTAL	80,944	10,751	260	200	159	205

County Treas Motor Vehicle Estimate 10,751

County Treas Recreational Vehicle Estimate 260

County Treas 16/20M Vehicle Estimate 200

County Treas Commercial Vehicle Tax Estimate 159

County Treas Watercraft Tax Estimate 205

Motor Vehicle Factor 0.13282

Recreational Vehicle Factor 0.00321

16/20 Vehicle Factor 0.00247

Commercial Vehicle Factor 0.00196

Watercraft Factor 0.00253

City of Lucas 2025

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
Electric Utility	Capital Improvements		50,000	72,750	12-1, 118
Electric Utility	General	50,000	50,000	50,000	12-825d
General Fund	Capital Improvements		1,500		12-1, 118
Grant Fund	General	25			12-1, 118
	Totals	50,025	101,500	122,750	
	Adjustments*				
	Adjusted Totals	50,025	101,500	122,750	

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

City of Lucas

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
USDA Rural Dev. Bond	2/25/2021	2/25/2051	1.23	222,300	211,434	2/25	2/25	4,493	5,607	4,386	5,714
Total G.O. Bonds					**211,434**			**4,493**	**5,607**	**4,386**	**5,714**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Supply Loan	8/1/2023	2/1/2044	1.45	1,082,861	306,201	2/1 & 8/1	2/1 & 8/1			11,896	37,101
Total Other					**306,201**			**0**	**0**	**11,896**	**37,101**
Total Indebtedness					**517,635**			**4,493**	**5,607**	**16,282**	**42,815**

City of Lucas 2025

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 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

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

Budgeted Year: 2025

Library found in: City of Lucas
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 2024	Proposed Year 2025
Ad Valorem Tax	$9,657	$9,812
Delinquent Tax	$0	$0
Motor Vehicle Tax	$800	$1,283
Recreational Vehicle Tax	$13	$31
16/20M Vehicle Tax	$27	$24
	$0	$0
TOTAL TAXES	$10,497	$11,150
Difference in Total Taxes:	$653	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,439,274	$2,478,645
Did Assessed Valuation Decrease?	No	
Levy Rate	3.959	3.959
Difference in Levy Rate:	0.000	
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 Lucas 2025

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	22,192	27,714	21,467
Receipts:			
Ad Valorem Tax	50,488	54,229	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,392		
Motor Vehicle Tax	7,098	4,973	7,203
Recreational Vehicle Tax	169	83	174
16/20M Vehicle Tax	166	170	134
Commercial Vehicle Tax	104	177	106
Watercraft Tax		134	144
Gross Earning (Intangible) Tax			0
PPC Tax (Pers Prop)	1,593		
Local Alcoholic Liquor			
General Receipts			
Local Sales Tax	87,394	91,197	93,021
Franchise Tax	13,878	13,941	14,000
Licenses	1,025	1,452	1,700
Rent	10,129	16,141	16,500
State of Kansas			
Grants	5,000		
Reimbursements/Insurance Proceeds	5,110		
Fund Transfer	50,025	50,000	50,000
Capital Outlay	1,925		
Interest on Idle Funds	1,008	965	965
Neighborhood Revitalization Rebate			0
Miscellaneous	1,132	2,000	2,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**238,636**	**235,462**	**185,947**
Resources Available:	**260,828**	**263,176**	**207,414**
Expenditures:			
Salaries & Wages	65,414	68,031	70,752
Employee Benefits	24,842	21,977	22,856
Employee Taxes & KPERS Employer Match	10,691	11,119	11,561
Fees	43,865	26,030	30,000
Library			
Building Expenses	1,641	3,090	2,500
Employee Education/Reimbursement	4,489	2,186	3,300
Facilities Maintenance	2,359	2,130	2,500
Street Maintenance	3,104	18,000	3,300
Facilities Utilites	8,209	9,094	13,500
Insurance	27,520	33,000	34,000
Vechicle/Equipment/Tools Expense	14,444	12,277	15,000
Office Expense	9,997	9,968	10,000
Dues & Subscriptions	2,169	4,639	5,000
Advertising	1,400	1,323	2,000
Trsfr to Capital Improvements		1,500	
Capital Outlay			19,876
Parks	2,634	8,500	8,000
Neighborhood Revitalization Rebate	3,952		
Bond P&I			
Cash Reserve (2025 column)			
Miscellaneous	6,384	8,845	4,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**233,114**	**241,709**	**258,145**
Unencumbered Cash Balance Dec 31	27,714	21,467	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	254,638	318,112	258,145
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	258,145
		Tax Required	50,731
	Delinquent Comp Rate:	2.9%	1,456
		Amount of 2024 Ad Valorem Tax	**52,187**

CPA Summary

City of Lucas 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	-589	0
Receipts:			
Ad Valorem Tax	7,634	9,097	xxxxxxxxxxxxxxxxx›
Delinquent Tax	148		
Motor Vehicle Tax	2,008	752	1,208
Recreational Vehicle Tax	48	13	29
16/20M Vehicle Tax		26	22
Commercial Vehicle Tax	29	27	18
Watercraft Tax		19	23
Bond PPC (Pers Prop)	241		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(597)		0
Miscellaneous		755	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,511**	**10,689**	**1,300**
Resources Available:	**9,511**	**10,100**	**1,300**
Expenditures:			
Bond Interest	4,610	4,493	4,386
Bond Principal	5,490	5,607	5,714
Neighborhood Revitalization			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**10,100**	**10,100**	**10,100**
Unencumbered Cash Balance Dec 31	-589	0	xxxxxxxxxxxxxxxxx›
2023/2024/2025 Budget Authority Amount:	10,100	10,100	10,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,100
See Tab B		Tax Required	8,800
	Delinquent Comp Rate:	2.9%	253
		Amount of 2024 Ad Valorem Tax	9,053

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	513	-454	0
Receipts:			
Ad Valorem Tax	8,127	9,657	xxxxxxxxxxxxxxxxx›
Delinquent Tax	482		
Motor Vehicle Tax	1,543	800	1,283
Recreational Vehicle Tax	37	13	31
16/20M Vehicle Tax	33	27	24
Commercial Vehicle Tax	23	28	19
Watercraft Tax		20	24
PPC (Pers Prop)	256		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-636		0
Miscellaneous		454	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,865**	**10,999**	**1,381**
Resources Available:	**10,378**	**10,545**	**1,381**
Expenditures:			
Tax Disbursements	10,832	10,545	10,919
Neighborhood Revitalization			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,832**	**10,545**	**10,919**
Unencumbered Cash Balance Dec 31	-454	0	xxxxxxxxxxxxxxxxx›
2023/2024/2025 Budget Authority Amount:	10,050	11,260	10,919
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	10,919
See Tab B		Tax Required	9,538
	Delinquent Comp Rate:	2.9%	274
		Amount of 2024 Ad Valorem Tax	9,812

CPA Summary

City of Lucas 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,461	1,490	0
Receipts:			
Ad Valorem Tax	6,556	5,490	xxxxxxxxxxxxxxxxx
Delinquent Tax	455	302	
Motor Vehicle Tax	1,243	646	729
Recreational Vehicle Tax	30	11	18
16/20M Vehicle Tax	33	22	14
Commercial Vehicle Tax	18	23	11
Watercraft Tax		16	14
PPC (Pers Prop)	207		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(513)		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,029**	**6,510**	**786**
Resources Available:	**9,490**	**8,000**	**786**
Expenditures:			
Chamber of Commerce	8,000	8,000	8,000
Neighborhood Revitalization			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**8,000**	**8,000**	**8,000**
Unencumbered Cash Balance Dec 31	1,490	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	8,000	8,000	8,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,000
		Tax Required	7,214
	Delinquent Comp Rate:	2.9%	207
		Amount of 2024 Ad Valorem Tax	7,421

Adopted Budget

Airport	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,868	4,776	4,157
Receipts:			
Ad Valorem Tax	2,313	2,471	xxxxxxxxxxxxxxxxx
Delinquent Tax	132		
Motor Vehicle Tax	433	228	328
Recreational Vehicle Tax	10	4	8
16/20M Vehicle Tax	8	8	6
Commercial Vehicle Tax	6	8	5
Watercraft Tax			0
PPC (Pers Prop)	73		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	200		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,175**	**2,719**	**347**
Resources Available:	**8,043**	**7,495**	**4,504**
Expenditures:			
Neighborhood Revitalization	181		
Maintenance	865	1,138	1,200
Insurance	2,221	2,200	2,200
Capital Outlay			3,510
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,267**	**3,338**	**6,910**
Unencumbered Cash Balance Dec 31	4,776	4,157	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	8,500	8,100	6,910
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,910
		Tax Required	2,406
	Delinquent Comp Rate:	2.9%	69
		Amount of 2024 Ad Valorem Tax	2,475

CPA Summary

City of Lucas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,668	17,941	9,534
Receipts:			
State of Kansas Gas Tax	9,086	10,590	10,580
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,086**	**10,590**	**10,580**
Resources Available:	**23,754**	**28,531**	**20,114**
Expenditures:			
Street Repair and Maint	5,813	18,997	20,114
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,813**	**18,997**	**20,114**
Unencumbered Cash Balance Dec 31	17,941	9,534	0
2023/2024/2025 Budget Authority Amount:	19,527	19,608	20,114

Adopted Budget **Electric Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	300,009	402,260	563,975
Receipts:			
Charges to Customers	858,357	902,867	950,000
Interest on Idle Funds	1,031	2,072	2,000
Miscellaneous	447	60	60
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**859,835**	**904,999**	**952,060**
Resources Available:	**1,159,844**	**1,307,259**	**1,516,035**
Expenditures:			
Salaries & Wages	62,506	77,117	79,430
Employee Benefits & Taxes	40,914	43,212	44,508
Fees, Uniform Expense	23,578	33,775	25,000
Vehicle/Equipment/Tools Expense	26,549	22,140	40,000
Facilities Expense	1,802	1,320	2,100
Electric Service	458,874	463,463	480,000
Capital Outlay	87,488		719,247
Office Expense	1,600	2,257	3,000
Transfer to Capital Impr./General	50,000	100,000	122,750
Cash Reserve (2025 column)			
Miscellaneous	4,273		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**757,584**	**743,284**	**1,516,035**
Unencumbered Cash Balance Dec 31	402,260	563,975	0
2023/2024/2025 Budget Authority Amount:	1,430,297	1,468,747	1,516,035

CPA Summary

City of Lucas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	38,699	58,911	104,777
Receipts:			
Charges to Customers	101,834	107,617	108,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**101,834**	**107,617**	**108,500**
Resources Available:	**140,533**	**166,528**	**213,277**
Expenditures:			
Salaries & Wages	30,116	34,127	35,151
Employee Benefits & Taxes	10,336	12,110	12,473
Fees/Employee Education & Reimbursement	7,737	7,858	8,000
Maintenance	633	696	2,500
Facilities Utilities	1,838	1,447	2,000
Insurance/Office Expenses	1,684	1,168	2,000
Vehicle/Equipment/Tools/Supplies Expense	26,276	3,745	10,000
Capital Outlay/KDHE Loan P&I			141,153
Cash Reserve (2025 column)			
Miscellaneous	3,002	600	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**81,622**	**61,751**	**213,277**
Unencumbered Cash Balance Dec 31	58,911	104,777	0
2023/2024/2025 Budget Authority Amount:	185,508	171,948	213,277

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	65,750	61,097	80,003
Receipts:			
Charges to Customers	60,972	68,052	73,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,972**	**68,052**	**73,000**
Resources Available:	**126,722**	**129,149**	**153,003**
Expenditures:			
Salaries & Wages	28,553	28,073	28,915
Employee Benefits & Taxes	12,354	11,092	11,425
Fees, Dues & Permits	465	4,104	1,500
Maintenance	18,864	1,500	1,500
Vehicle/Equipment/Tools Expense			
Chemical/Supplies/Office	2,337	4,377	4,500
Capital Outlay			105,163
Cash Reserve (2025 column)			
Miscellaneous	3,052		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**65,625**	**49,146**	**153,003**
Unencumbered Cash Balance Dec 31	61,097	80,003	0
2023/2024/2025 Budget Authority Amount:	162,161	159,198	153,003

CPA Summary

City of Lucas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,380	4,021	7,839
Receipts:			
Collections from Customers	53,843	60,097	60,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**53,843**	**60,097**	**60,500**
Resources Available:	**58,223**	**64,118**	**68,339**
Expenditures:			
Contractual Services	52,594	54,779	58,000
Capital Outlay			8,839
Chemicals & Supplies	1,608	1,500	1,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**54,202**	**56,279**	**68,339**
Unencumbered Cash Balance Dec 31	4,021	7,839	0
2023/2024/2025 Budget Authority Amount:	56,574	59,103	68,339

Adopted Budget **Capital Improvements**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	38,994	58,460	0
Receipts:			
Sales Tax--1/2%	19,466	20,692	21,510
Fund Transfers		51,500	72,750
Grant Proceeds			
Loan Proceeds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,466**	**72,192**	**94,260**
Resources Available:	**58,460**	**130,652**	**94,260**
Expenditures:			
Community Improvement Program			7,500
Water Tower/Nitrate Treatment Plant Project		130,652	
Airport Runway Overlay-Design			1,900
Airport Runway Overlay-Construction			84,860
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**130,652**	**94,260**
Unencumbered Cash Balance Dec 31	58,460	0	0
2023/2024/2025 Budget Authority Amount:	259,413	146,881	94,260

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lucas
will meet on September 10, 2024 at 6:45 PM at Lucas Golden Age Center, 210 S Main St., Lucas, 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 Lucas Golden Age Center, 210 S Main St., Lucas, KS and will be available at this hearing.

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 for 2023		Current Year Estimate for 2024		Proposed Budget 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	233,114	24.589	241,709	22.232	258,145	52,187	21.055
Debt Service	10,100	3.718	10,100	3.729	10,100	9,053	3.652
Library	10,832	3.958	10,545	3.959	10,919	9,812	3.959
Industrial Development	8,000	3.193	8,000	2.251	8,000	7,421	2.994
Airport	3,267	1.126	3,338	1.013	6,910	2,475	0.999
Special Highway	5,813		18,997		20,114		
Electric Utility	757,584		743,284		1,516,035		
Water Utility	81,622		61,751		213,277		
Sewer Utility	65,625		49,146		153,003		
Sanitation	54,202		56,279		68,339		
Capital Improvements			130,652		94,260		
Totals	1,230,159	36.584	1,333,801	33.184	2,359,102	80,948	32.659
						*Revenue Neutral Rate***	*32.659*
Less: Transfers	50,025		101,500		122,750		
Net Expenditure	1,180,134		1,232,301		2,236,352		
Total Tax Levied	80,931		80,944		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,212,302		2,439,274		2,478,645		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	222,300	216,924	211,434
Revenue Bonds	0	0	0
Other	0	0	306,201
Lease Purchase Principal	0	0	0
Total	222,300	216,924	517,635

*Tax rates are expressed in mills

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

Kay Mettlen
City Official Title: City Clerk

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
City of Lucas
will meet on September 10, 2024 at 6:45 PM at Lucas Golden Age Center, 210 S Main St., Lucas, 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 Lucas Golden Age Center, 210 S Main St., Lucas, KS and will be available at this hearing.

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 for 2023		Current Year Estimate for 2024		Proposed Budget 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	233,114	24.589	241,709	22.232	258,145	52,187	21.055
Debt Service	10,100	3.718	10,100	3.729	10,100	9,053	3.652
Library	10,832	3.958	10,545	3.959	10,919	9,812	3.959
Industrial Development	8,000	3.193	8,000	2.251	8,000	7,421	2.994
Airport	3,267	1.126	3,338	1.013	6,910	2,475	0.999
Special Highway	5,813		18,997		20,114		
Electric Utility	757,584		743,284		1,516,035		
Water Utility	81,622		61,751		213,277		
Sewer Utility	65,625		49,146		153,003		
Sanitation	54,202		56,279		68,339		
Capital Improvements			130,652		94,260		
Totals	1,230,159	36.584	1,333,801	33.184	2,359,102	80,948	32.659
Less: Transfers	50,025		101,500		122,750		
Net Expenditure	1,180,134		1,232,301		2,236,352		
Total Tax Levied	80,931		80,944		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,212,302		2,439,274		2,478,645		
						Revenue Neutral Rate**	32.659

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	222,300	216,924	211,434
Revenue Bonds	0	0	0
Other	0	0	306,201
Lease Purchase Principal	0	0	0
Total	222,300	216,924	517,635

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

Kay Mettlen
City Official Title: City Clerk

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.

City of Lucas
Budget Hearing
Exceeding RNR

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 22nd day of August, 2024, with subsequent publications being made on the following dates:

_____, 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 $ 103.28

Additional copies $ _____

Total $ 103.28

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 10, 2024

Resolution No. 24-04

Governing Body Member	Yes	No	No Vote
Tarry Dougherty	✓		
Joan Pool			✓
Kim Steinle	✓		
Adam Baker	✓		
Jeff Shirley	✓		
TOTAL			

Certified:

Kay Mettlen

Kay Mettlen, City Clerk

CITY OF LUCAS, TEXAS SEAL

Resolution No. 24-04

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

WHEREAS, The Revenue Neutral Rate for the City of Lucas was calculated as 32.659 mills by the Russell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 10th, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lucas, 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 LUCAS, KANSAS:

The City of Lucas shall levy a property tax rate exceeding the Revenue Neutral Rate of 32.659 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 10th day of September, 2024 and **SIGNED** by the Mayor.

Trent Leach

Trent Leach, Mayor

Attest:

Kay Mettlen

Kay Mettlen, City Clerk

CITY OF LUCAS, KANSAS SEAL