State of Kansas
City

2024

yes

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations

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	318,112	54,229	22.232
Debt Service	10-113	8	10,100	9,097	3.729
Library	12-1220	8	11,260	9,657	3.959
Industrial Development		9	8,000	5,490	2.251
Airport		9	8,100	2,471	1.013
Special Highway		10	19,608		
Electric Utility		10	1,468,747		
Water Utility		11	171,948		
Sewer Utility		11	159,198		
Sanitation		12	59,103		
Capital Improvements		12	146,881		
Totals		xxxxxx	2,381,057	80,944	33.184
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			2,439,274
RNR Hearing Notice		14			Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		15			

Revenue Neutral Rate 33.186

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

Date Attested: September 20, 2023

County Clerk

Governing Body

2024

CERTIFICATE

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We, the undersigned, officers of
City of Lucas
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			2024 Adopted Budget		
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Sewer Utility		11	159,198		
Sanitation		12	59,103		
Capital Improvements		12	146,881		
Totals		xxxxxx	2,381,057	80,944	
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice		14			
Neighborhood Revitalization		15			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 33.186

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Date Attested: , 2023

County Clerk

Governing Body

City of Lucas

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	54,398	4,973	83	170	177	134
Debt Service	8,224	752	13	26	27	19
Library	8,755	800	13	27	28	20
Industrial Development	7,063	646	11	22	23	16
Airport	2,491	228	4	8	8	0
TOTAL	80,931	7,399	124	253	263	189

County Treas Motor Vehicle Estimate 7,399

County Treas Recreational Vehicle Estimate 124

County Treas 16/20M Vehicle Estimate 253

County Treas Commercial Vehicle Tax Estimate 263

County Treas Watercraft Tax Estimate 189

Motor Vehicle Factor 0.09142

Recreational Vehicle Factor 0.00153

16/20 Vehicle Factor 0.00313

Commercial Vehicle Factor 0.00325

Watercraft Factor 0.00234

City of Lucas

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 Lucas 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
Electric Utility	Capital Improvements			50,000	12-4, 118
Electric Utility	General		50,000	50,000	12-825d
General Fund	Capital Improvements			1,500	12-1, 118
	Totals	0	50,000	101,500	
	Adjustments*				
	Adjusted Totals	0	50,000	101,500	

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

City of Lucas 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:											
USDA Rural Dev. Bond	2/25/2021	2/25/2051	1.23	222,300	216,924	2/25	2/25	4,610	5,490	4,493	5,607
Total G.O. Bonds					**216,924**			**4,610**	**5,490**	**4,493**	**5,607**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Supply Loan	8/1/2023	2/1/2044	1.45	848,003	0					6,148	18,351
Total Other					**0**			**0**	**0**	**6,148**	**18,351**
Total Indebtedness					**216,924**			**4,610**	**5,490**	**10,641**	**23,958**

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

Budgeted Year: 2024

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 2023	Proposed Year 2024
Ad Valorem Tax	$8,755	$9,657
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,616	$800
Recreational Vehicle Tax	$46	$13
16/20M Vehicle Tax	$35	$27
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$10,452	$10,497
Difference in Total Taxes:	$45	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,212,302	$2,439,089
Did Assessed Valuation Decrease?	No	
Levy Rate	3.958	3.959
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 Lucas 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	9,144	22,959	54,749
Receipts:			
Ad Valorem Tax	30,957	54,398	xxxxxxxxxxxxxxxxxx
Delinquent Tax	368		
Motor Vehicle Tax	7,710	7,432	4,973
Recreational Vehicle Tax	1,331	211	83
16/20M Vehicle Tax	190	159	170
Commercial Vehicle Tax	195	249	177
Watercraft Tax		64	134
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Redemptions Tax	1,435		
Local Alcoholic Liquor			
General Receipts	27,865	30,000	30,000
Local Sales Tax	88,001	88,142	90,000
Franchise Tax	9,431	17,802	18,000
Licenses	1,205	2,352	2,000
Rent	7,998	12,500	12,500
State of Kansas	29,835		
Grants			
Reimbursements/Insurance Proceeds	23,622		
Fund Transfer		50,000	50,000
Capital Outlay			
Interest on Idle Funds	580	600	600
Neighborhood Revitalization Rebate			0
Miscellaneous	1,783	2,000	2,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**232,506**	**265,909**	**210,637**
Resources Available:	**241,650**	**288,868**	**265,386**
Expenditures:			
Salaries & Wages	38,018	53,463	55,067
Employee Benefits	7,371	25,717	27,260
Employee Taxes & KPERS Employer Match	6,621	10,022	10,323
Fees	35,674	28,846	35,000
Library		600	600
Building Expenses	2,113	1,836	2,000
Employee Education/Reimbursement	2,523	3,278	3,300
Facilities Maintenance	25,796	708	3,000
Street Maintenance	3,874	2,868	3,300
Facilities Utilities	7,053	13,111	13,500
Insurance	32,453	33,000	34,000
Vechicle/Equipment/Tools Expense	14,670	10,933	9,000
Office Expense	7,647	8,499	8,500
Dues & Subscriptions	3,674	1,022	4,000
Advertising	1,760	2,048	2,000
Trsfr to Capital Improvements			1,500
Capital Outlay		29,658	100,462
Parks	17,702	2,078	2,000
Interest Expense	18	83	
Bond P&I	869	0	0
Cash Forward (2024 column)			
Miscellaneous	10,855	6,349	3,300
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**218,691**	**234,119**	**318,112**
Unencumbered Cash Balance Dec 31	22,959	54,749	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	226,705	254,638	318,112
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	318,112
		Tax Required	52,726
	Delinquent Comp Rate:	2.9%	1,503
		Amount of 2023 Ad Valorem Tax	**54,229**

CPA Summary

City of Lucas 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	0	0	418
Receipts:			
Ad Valorem Tax	9,154	8,224	xxxxxxxxxxxxxxxxx›
Delinquent Tax	77		
Motor Vehicle Tax		2,102	752
Recreational Vehicle Tax		60	13
16/20M Vehicle Tax		45	26
Commercial Vehicle Tax		70	27
Watercraft Tax		17	19
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,231**	**10,518**	**837**
Resources Available:	**9,231**	**10,518**	**1,255**
Expenditures:			
Bond Principal	3,855	5,490	5,607
Bond Interest	5,376	4,610	4,493
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**9,231**	**10,100**	**10,100**
Unencumbered Cash Balance Dec 31	0	418	xxxxxxxxxxxxxxxxx›
2022/2023/2024 Budget Authority Amount:	10,100	10,100	10,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,100
		Tax Required	8,845
	Delinquent Comp Rate:	2.9%	252
		Amount of 2023 Ad Valorem Tax	9,097

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	360	514	983
Receipts:			
Ad Valorem Tax	6,752	8,755	xxxxxxxxxxxxxxxxx›
Delinquent Tax	78		
Motor Vehicle Tax	1,759	1,616	800
Recreational Vehicle Tax	40	46	13
16/20M Vehicle Tax	39	35	27
Commercial Vehicle Tax	38	54	28
Watercraft Tax		13	20
Redemptions Tax	290		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,996**	**10,519**	**888**
Resources Available:	**9,356**	**11,033**	**1,871**
Expenditures:			
Appropriations	8,842	10,050	11,260
Library Fees Other			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,842**	**10,050**	**11,260**
Unencumbered Cash Balance Dec 31	514	983	xxxxxxxxxxxxxxxxx›
2022/2023/2024 Budget Authority Amount:	9,832	10,050	11,260
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,260
		Tax Required	9,389
	Delinquent Comp Rate:	2.9%	268
		Amount of 2023 Ad Valorem Tax	9,657

CPA Summary

City of Lucas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	1,461	1,944
Receipts:			
Ad Valorem Tax	5,236	7,063	xxxxxxxxxxxxxxxxx
Delinquent Tax	67		
Motor Vehicle Tax	1,697	1,301	646
Recreational Vehicle Tax	97	37	11
16/20M Vehicle Tax	36	28	22
Commercial Vehicle Tax	39	44	23
Watercraft Tax		10	16
Redemptions Tax	289		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,461**	**8,483**	**718**
Resources Available:	**7,461**	**9,944**	**2,662**
Expenditures:			
Chamber of Commerce	6,000	8,000	8,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**6,000**	**8,000**	**8,000**
Unencumbered Cash Balance Dec 31	1,461	1,944	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	8,000	8,000	8,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,000
		Tax Required	5,338
	Delinquent Comp Rate:	2.9%	152
		Amount of 2023 Ad Valorem Tax	5,490

Adopted Budget

Airport	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,587	4,867	5,449
Receipts:			
Ad Valorem Tax	1,899	2,491	xxxxxxxxxxxxxxxxx
Delinquent Tax	22		
Motor Vehicle Tax	453	453	228
Recreational Vehicle Tax	10	13	4
16/20M Vehicle Tax	10	10	8
Commercial Vehicle Tax	9	15	8
Watercraft Tax			0
Redemptions Tax	76		
Rents	200		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,679**	**2,982**	**248**
Resources Available:	**7,266**	**7,849**	**5,697**
Expenditures:			
Capital Outlay			5,600
Insurance	2,054	2,100	2,200
Maintenance	345	300	300
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,399**	**2,400**	**8,100**
Unencumbered Cash Balance Dec 31	4,867	5,449	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,700	8,500	8,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,100
		Tax Required	2,403
	Delinquent Comp Rate:	2.9%	68
		Amount of 2023 Ad Valorem Tax	2,471

CPA Summary

City of Lucas 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	9,947	14,668	9,028
Receipts:			
State of Kansas Gas Tax	9,816	10,660	10,580
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,816**	**10,660**	**10,580**
Resources Available:	**19,763**	**25,328**	**19,608**
Expenditures:			
Street Repair and Maint	5,095	16,300	19,608
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,095**	**16,300**	**19,608**
Unencumbered Cash Balance Dec 31	14,668	9,028	0
2022/2023/2024 Budget Authority Amount:	19,107	19,527	19,608

Adopted Budget **Electric Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	441,193	300,022	513,747
Receipts:			
Charges to Customers	943,760	950,000	955,000
Interest on Idle Funds	86		
Miscellaneous	130		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**943,976**	**950,000**	**955,000**
Resources Available:	**1,385,169**	**1,250,022**	**1,468,747**
Expenditures:			
Salaries & Wages	78,982	48,979	50,448
Employee Benefits & Taxes	41,050	30,802	32,188
Fees, Uniform Expense	11,619	18,890	3,300
Vehicle/Equipment/Tools Expense	50,552	28,000	40,000
Facilities Expense	1,467	2,083	2,100
Electric Service	726,253	543,772	600,000
Capital Outlay	168,548		627,711
Office Expense	1,925	2,300	3,000
Transfer to Capital Impr./General	0	50,000	100,000
Cash Forward (2024 column)			
Miscellaneous	4,751	11,449	10,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,085,147**	**736,275**	**1,468,747**
Unencumbered Cash Balance Dec 31	300,022	513,747	0
2022/2023/2024 Budget Authority Amount:	1,150,361	1,430,297	1,468,747

CPA Summary

City of Lucas 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	91,012	38,699	77,948
Receipts:			
Charges to Customers	93,376	91,306	94,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**93,376**	**91,306**	**94,000**
Resources Available:	**184,388**	**130,005**	**171,948**
Expenditures:			
Salaries & Wages	27,584	24,343	30,400
Employee Benefits & Taxes	10,723	8,628	12,303
Fees/Employee Education & Reimbursement	15,938	3,600	3,900
Maintenance	5,556	1,000	2,500
Facilities Utilities	2,364	3,366	4,300
Insurance/Office Expenses	396	1,500	1,500
Vehicle/Equipment/Tools/Supplies Expense	16,317	8,620	10,000
Capital Outlay/KDHE Loan P&I	63,249	0	107,045
Cash Forward (2024 column)			
Miscellaneous	3,562	1,000	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**145,689**	**52,057**	**171,948**
Unencumbered Cash Balance Dec 31	38,699	77,948	0
2022/2023/2024 Budget Authority Amount:	145,775	185,508	171,948

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	66,772	61,750	86,198
Receipts:			
Charges to Customers	62,804	68,804	73,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**62,804**	**68,804**	**73,000**
Resources Available:	**129,576**	**130,554**	**159,198**
Expenditures:			
Salaries & Wages	18,261	23,546	24,252
Employee Benefits & Taxes	7,726	12,972	13,556
Fees, Dues & Permits	733	1,116	1,500
Maintenance	3,460	3,400	1,500
Vehicle/Equipment/Tools Expense		1,000	1,800
Chemicals/Supplies/Office	3,132	1,260	3,400
Capital Outlay	33,378	1,062	113,190
Cash Forward (2024 column)			
Miscellaneous	1,136		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**67,826**	**44,356**	**159,198**
Unencumbered Cash Balance Dec 31	61,750	86,198	0
2022/2023/2024 Budget Authority Amount:	148,201	162,161	159,198

CPA Summary

City of Lucas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,270	4,380	4,103
Receipts:			
Collections from Customers	48,074	54,227	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**48,074**	**54,227**	**55,000**
Resources Available:	**56,344**	**58,607**	**59,103**
Expenditures:			
Contractual Services	47,441	53,004	55,000
Capital Outlay			2,603
Chemicals & Supplies	4,523	1,500	1,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**51,964**	**54,504**	**59,103**
Unencumbered Cash Balance Dec 31	4,380	4,103	0
2022/2023/2024 Budget Authority Amount:	51,964	56,574	59,103

Adopted Budget **Capital Improvements**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	19,863	38,994	74,689
Receipts:			
Sales Tax--1/2%	19,131	19,896	20,692
Fund Transfers			51,500
Grant Proceeds		690,280	
Loan Proceeds		1,082,861	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,131**	**1,793,037**	**72,192**
Resources Available:	**38,994**	**1,832,031**	**146,881**
Expenditures:			
Community Improvement Program		7,500	
Water Tower/Nitrate Treatment Plant Project		1,749,842	
Street Maintenance			146,881
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**1,757,342**	**146,881**
Unencumbered Cash Balance Dec 31	38,994	74,689	0
2022/2023/2024 Budget Authority Amount:	95,138	259,413	146,881

See Tab C

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lucas
will meet on September 12, 2023 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 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	218,691	21.068	234,119	24.589	318,112	54,229	22.233
Debt Service	9,231	5.959	10,100	3.718	10,100	9,097	3.730
Library	8,842	4.581	10,050	3.958	11,260	9,657	3.959
Industrial Development	6,000	3.689	8,000	3.193	8,000	5,490	2.251
Airport	2,399	1.285	2,400	1.126	8,100	2,471	1.013
Special Highway	5,095		16,300		19,608		
Electric Utility	1,085,147		736,275		1,468,747		
Water Utility	145,689		52,057		171,948		
Sewer Utility	67,826		44,356		159,198		
Sanitation	51,964		54,504		59,103		
Capital Improvements			1,757,342		146,881		
Totals	1,600,884	36.582	2,925,503	36.584	2,381,057	80,944	33.186
						*Revenue Neutral Rate***	*33.186*
Less: Transfers	0		50,000		101,500		
Net Expenditure	1,600,884		2,875,503		2,279,557		
Total Tax Levied	64,295		80,931		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,757,493		2,212,302		2,439,089		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	222,300	216,924
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	222,300	216,924

*Tax rates are expressed in mills

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

Kay Mettlen
City Official Title: City Clerk

City of Lucas, Kansas						
5-Year Capital Improvement Plan						
January 1, 2024						
CAPITAL IMPROVEMENT FUND	2023	2024	2025	2026	2027	2028
Beginning Unencumbered Cash 1-1	38,994	74,689	0	71,520	143,901	217,176
Receipts:						
Sales Tax--1/2%	19,896	20,692	21,520	22,381	23,276	24,207
Transfer from General Fund		1,500				
Transfer from Electric Utility		50,000	50,000	50,000	50,000	
CDBG Grant Funds	600,000					
KDHE Loan	1,082,861					
Dane G Hansen Grant	90,280					
Total Receipts	1,793,037	72,192	71,520	72,381	73,276	24,207
Total Resources Available	1,832,031	146,881	71,520	143,901	217,176	241,383
Capital Projects:						
Street Maintenance		146,881				
Community Improvement Program	7,500					
Water Tower/Nitrate Plant Project	1,749,842					
Total Expenditures	1,757,342	146,881	0	0	0	0
Ending Unencumbered Cash 12-31	74,689	0	71,520	143,901	217,176	241,383

Prepared 9/12/2023

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lucas

will meet on September 12, 2023 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 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	218,691	21.068	234,119	24.589	318,112	54,229	22.233
Debt Service	9,231	5.959	10,100	3.718	10,100	9,097	3.730
Library	8,842	4.581	10,050	3.958	11,260	9,657	3.959
Industrial Development	6,000	3.689	8,000	3.193	8,000	5,490	2.251
Airport	2,399	1.285	2,400	1.126	8,100	2,471	1.013
Special Highway	5,095		16,300		19,608		
Electric Utility	1,085,147		736,275		1,468,747		
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*Tax rates are expressed in mills

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

Kay Mettlen
City Official Title: City Clerk

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 2/29/24

Laree Bretz
Notary Public

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PUBLIC NOTICE

(First published in *The Lucas-Sylvan News*, Thursday, August 17, 2023)1t

ORDINANCE NO. 23-3

AN ORDINANCE establishing rates of service charges to be paid to the city of sylvan grove for the use of the sewage disposal system of said city by all users whose premises are connected or may hereafter be connected to the sanitary sewer system of said city; amending ordinance no. 82-2-A and repealing ordinance no. 19-5.

Whereas, K.S.A. 12-631g provides that the governing body of any City may, by ordinance, establish just and equitable rates of service charges to be paid to such city for the use of such sewage disposal system;

Whereas, Article III of Ordinance No. 82-2-A of the City of Sylvan Grove provides that the user charge system shall generate adequate annual revenues to pay costs of operation and maintenance of said sewage disposal system; and

Whereas Article VI of Ordinance No. 82-2-A of the City of Sylvan Grove provides for review of and revision of user charges for sewer services as necessary.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF SYLVAN GROVE, KANSAS:

Section 1: Effective September 1, 2023, there shall be levied a sewer charge to be paid to the City of Sylvan Grove, Kansas, each month by all users whose premises are connected or which

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. 2/29/24

Laree Bretz
Notary Public

Printer's fee $ 99.45

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Resolution No. 23-03

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 33.186 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 12th, 2023 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 33.186 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 12th day of September, 2023 and **SIGNED** by the Mayor.

Trent Leach, Mayor

Attest:

Kay Mettlen, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Lucas, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 12th, 2023
Resolution No. 23-03

Governing Body Member	Yes	No	No Vote
Tarry Dougherty	X		
Kimberly Steinle	X		
Jeannie Stramel			X
Adam Baker	X		
Jolan Ward	X		
TOTAL	4		1

Certified:

Kay Mettlen

Kay Mettlen, City Clerk