CERTIFICATE 2025

To the Clerk of Edwards County, State of Kansas

We, the undersigned, officers of

City of Lewis

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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	422,786	89,880	43.138
Debt Service	10-113	7	105,770	94,034	45.131
Library	12-1220	7			
Special Highway		8	82,289		
Parks and Rec Fund		8	5,304		
Water Fund		9	201,006		
Sewer Fund		9	122,158		
Trash Fund		10	48,436		
Non-Budgeted Funds-A		11			
Non-Budgeted Funds-B		11a			
Totals		xxxxxx	987,749	183,914	88.269
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			2,083,566
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		13			

Revenue Neutral Rate	73.634
Does budget require a resolution to exceed the Revenue Neutral Rate?	**Yes**

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719

Email:
cityaid2019@gmail.com

Attest: Nov. 1 2024

Miriam L. Schmidt
County Clerk

Governing Body

COUNTY SEAL EDWARDS COUNTY, KANSAS

CPA Summary

City of Lewis

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	117,823	20,027	221	3,823	452	26
Debt Service	35,578	6,048	67	1,155	137	8
Library						
TOTAL	153,401	26,075	288	4,978	589	34

County Treas Motor Vehicle Estimate	26,075				
County Treas Recreational Vehicle Estimate		288			
County Treas 16/20M Vehicle Estimate			4,978		
County Treas Commercial Vehicle Tax Estimate				589	
County Treas Watercraft Tax Estimate					34

Motor Vehicle Factor	0.16998				
Recreational Vehicle Factor		0.00188			
16/20M Vehicle Factor			0.03245		
Commercial Vehicle Factor				0.00384	
Watercraft Factor					0.00022

City of Lewis 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
General Fund	EMT Reserve Fund		5,000	5,000	KSA 12-1,117
General Fund	Fire Equip Res		6,000	6,000	KSA 12-1,117
General Fund	Capital Improve Res		10,000	10,000	KSA 12-1,118
General Fund	Capital Equip Res	5,000	10,000	10,000	KSA 12-1,117
	Totals	5,000	31,000	31,000	
	Adjustments				
	Adjusted Totals	5,000	31,000	31,000	

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

City of Lewis

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010	1/1/2010	9/1/2030	3.10-5.25	500,000	240,000	3/1 & 9/1	9/1	12,090	30,000	10,770	30,000
Total G.O. Bonds					**240,000**			**12,090**	**30,000**	**10,770**	**30,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**240,000**			**12,090**	**30,000**	**10,770**	**30,000**

City of Lewis

2025

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 2024	Payments Due 2024	Payments Due 2025
John Deere Tractor	2/16/2022	60	4.99	88,156	66,096	11,030	11,030
Sewer Jetter	1/23/2023	60	4.40	89,950	74,739	15,211	15,211
				Totals	**140,835**	**26,241**	**26,241**

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

City of Lewis 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	151,427	209,082	191,859
Receipts:			
Ad Valorem Tax	112,300	117,823	xxxxxxxxxxxxxxxx
Delinquent Tax		500	500
Motor Vehicle Tax	26,089	21,101	20,027
Recreational Vehicle Tax	238	233	221
16/20M Vehicle Tax	546	515	3,823
Commercial Vehicle Tax	4,362	3,870	452
Watercraft Tax	18	30	26
Gross Earning (Intangible) Tax			0
General Sales Tax	37,355	37,500	37,500
Alcoholic Beverage Tax		500	500
Franchise Fees	36,206	36,500	36,500
Licenses and Permits	412	1,000	1,000
Court Fees		500	500
Other General Revenues	86,381		
Interest Income	7,918	8,000	8,000
Rental Income	4,850	3,500	4,500
Fitness Center	134	500	500
Gramts and Donations	600		
Fire Contracts	21,491	21,000	21,500
Dividends	5,350	6,000	6,000
Other	9,037	1,500	1,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-354	-2,045	-2,002
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**352,933**	**258,527**	**141,047**
Resources Available:	**504,360**	**467,609**	**332,906**

City of Lewis

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	504,360	467,609	332,906
Expenditures:			
General Government	122,113	122,800	124,300
Municipal Court	1,055	1,000	1,250
Code Enforcement	5,538	6,000	6,000
Fire	96,798	53,970	54,250
EMT	0	5,000	5,000
Streets	21,687	22,500	22,500
Street Lights	7,752	8,000	8,000
Parks and Recreation	9,331	9,500	9,500
Transfers Out	5,000	26,000	26,000
Employee Benefits	19,826	20,300	20,300
Fitness	663	680	680
Debt Service	5,515	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	295,278	275,750	277,780
Cash Reserve (2025 column)			145,006
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**295,278**	**275,750**	**422,786**
Unencumbered Cash Balance Dec 31	209,082	191,859	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	407,513	385,251	422,786
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	422,786
		Tax Required	89,880
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	89,880

CPA Summary

City of Lewis 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Salaries	50,785	50,800	51,000
Health Insurance	1,291	1,500	1,800
Contractual	44,624	45,000	45,000
Insurance	11,012	11,000	12,000
Commodities	10,372	10,500	10,500
Taxes	3,928	4,000	4,000
Refunds	101		
Total	**122,113**	**122,800**	**124,300**
Municipal Court			
Contractual	1,055	1,000	1,250
Total	**1,055**	**1,000**	**1,250**
Code Enforcement			
Salaries	4,995	5,000	5,000
Contractual	543	1,000	1,000
Commodities			
Total	**5,538**	**6,000**	**6,000**
Fire			
Salaries	21,250	21,250	21,250
Contractual	11,974	12,000	12,000
Insurance	6,720	6,720	7,000
Commodities	13,093	14,000	14,000
Machinery & Equipment	43,761		
Total	**96,798**	**53,970**	**54,250**
EMT			
Transfer to EMT Res		5,000	5,000
Total	**0**	**5,000**	**5,000**
Streets			
Salaries	7,776	8,000	8,000
Contractual	6,774	7,000	7,000
Insurance	1,667	2,000	2,000
Commodities	5,470	5,500	5,500
Capital Outlay			
Total	**21,687**	**22,500**	**22,500**
Street Lights			
Contractual	7,752	8,000	8,000
Total	**7,752**	**8,000**	**8,000**
Parks and Recreation			
Salaries	1,651	2,000	2,000
Contractual	4,255	4,500	4,500
Insurance	732	1,000	1,000
Commodities	2,693	2,000	2,000
Total	**9,331**	**9,500**	**9,500**
Page 1 - Total	**264,274**	**228,770**	**230,800**

City of Lewis 2025

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Transfers Out			
Transfer to Cap Imp Res		10,000	10,000
Transfer to Cap Equip Res	5,000	10,000	10,000
Trans to Fire Equip Res		6,000	6,000
Total	**5,000**	**26,000**	**26,000**
Employee Benefits			
Remittances	127	300	300
Health Insurance	14,707	15,000	15,000
Insurance	4,992	5,000	5,000
Total	**19,826**	**20,300**	**20,300**
Fitness			
Contractual	663	680	680
Total	**663**	**680**	**680**
Debt Service			
Tractor Lease Purchase	5,515		
Total	**5,515**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	31,004	46,980	46,980
Page 1 -Total	**264,274**	**228,770**	**230,800**
Grand Total	**295,278**	**275,750**	**277,780**

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

City of Lewis 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	4,765	4,344	4,989
Receipts:			
Ad Valorem Tax	33,905	35,578	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	7,799	6,371	6,048
Recreational Vehicle Tax	65	70	67
16/20M Vehicle Tax	154	156	1,155
Commercial Vehicle Tax	1,167	1,168	137
Watercraft Tax	5	9	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(106)	-617	-668
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,989**	**42,735**	**6,747**
Resources Available:	**47,754**	**47,079**	**11,736**
Expenditures:			
Debt Service			
GO Bond Principal	30,000	30,000	30,000
GO Bond Interest	13,410	12,090	10,770
GO Street Bond Estimated Payment			55,000
Contingency Reserve			10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**43,410**	**42,090**	**105,770**
Unencumbered Cash Balance Dec 31	4,344	4,989	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	59,170	49,393	105,770
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	105,770
		Tax Required	94,034
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	94,034

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Lewis 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	59,378	69,759	71,029
Receipts:			
State of Kansas Gas Tax	10,381	11,270	11,260
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,381**	**11,270**	**11,260**
Resources Available:	**69,759**	**81,029**	**82,289**
Expenditures:			
Commodities		10,000	20,000
Cash Reserve (2025 column)			62,289
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**10,000**	**82,289**
Unencumbered Cash Balance Dec 31	69,759	71,029	0
2023/2024/2025 Budget Authority Amoun	61,565	71,978	82,289

0

Adopted Budget

Parks and Rec Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,410	8,214	5,004
Receipts:			
Gifts and Donations	8,000		
Parks and Rec Fees		300	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,000**	**300**	**300**
Resources Available:	**12,410**	**8,514**	**5,304**
Expenditures:			
Contractual	70	200	200
Commodities	4,126	3,310	5,104
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,196**	**3,510**	**5,304**
Unencumbered Cash Balance Dec 31	8,214	5,004	0
2023/2024/2025 Budget Authority Amoun	4,196	3,510	5,304

CPA Summary

City of Lewis 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,794	47,006	75,506
Receipts:			
Water Service Charges	122,667	123,000	123,000
Other Utility Charges	500	1,000	1,000
Other	703	1,000	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**123,870**	**125,000**	**125,500**
Resources Available:	**140,664**	**172,006**	**201,006**
Expenditures:			
Salaries	35,479	36,000	36,000
Contractual	23,487	25,000	25,000
Insurance	13,908	14,000	15,000
Commodities	14,488	15,000	15,000
Morton Salt	5,076	5,000	5,500
Taxes	1,220	1,500	1,500
Cash Reserve (2025 column)			103,006
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**93,658**	**96,500**	**201,006**
Unencumbered Cash Balance Dec 31	47,006	75,506	0
2023/2024/2025 Budget Authority Amoun	113,867	127,166	201,006

Adopted Budget

Sewer Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	70,967	75,539	63,828
Receipts:			
Sewer Service Charges	54,250	56,000	58,330
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,250**	**56,000**	**58,330**
Resources Available:	**125,217**	**131,539**	**122,158**
Expenditures:			
Salaries	28,324	30,000	30,000
Contractual	14,052	15,000	15,000
Insurance	3,971	4,000	4,000
Commodities	3,331	3,500	3,500
Debt Service			
Sewer Jetter Lease Payment		15,211	15,211
Cash Reserve (2025 column)			54,447
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,678**	**67,711**	**122,158**
Unencumbered Cash Balance Dec 31	75,539	63,828	0
2023/2024/2025 Budget Authority Amoun	115,856	129,969	122,158

CPA Summary

City of Lewis 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	284	3,436	6,436
Receipts:			
Trash Service Charges	39,845	40,000	42,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**39,845**	**40,000**	**42,000**
Resources Available:	**40,129**	**43,436**	**48,436**
Expenditures:			
Contractual	36,693	37,000	37,500
Cash Reserve (2025 column)			10,936
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,693**	**37,000**	**48,436**
Unencumbered Cash Balance Dec 31	3,436	6,436	0
2023/2024/2025 Budget Authority Amount	44,225	44,027	48,436

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

City of Lewis

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		**Capital Improve Res**		**Capital Equip Res**		**Fire FEMA Grant**		**Fire Equip Res**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	50,635	Cash Balance Jan 1	33,434	Cash Balance Jan 1	3,789	Cash Balance Jan 1		Cash Balance Jan 1	1,826	89,684
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Trans from General	5,000	Grant	84,654	Grants & Donations	15,000	
Total Receipts	0	Total Receipts	0	Total Receipts	5,000	Total Receipts	84,654	Total Receipts	15,000	104,654
Resources Available:	50,635	Resources Available:	33,434	Resources Available:	8,789	Resources Available:	84,654	Resources Available:	16,826	194,338
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
System Improvements	16,500			Tractor Lease Pymt	5,865	Machinery & Equip	84,654			
Total Expenditures	16,500	Total Expenditures	0	Total Expenditures	5,865	Total Expenditures	84,654	Total Expenditures	0	107,019
Cash Balance Dec 31	34,135	Cash Balance Dec 31	33,434	Cash Balance Dec 31	2,924	Cash Balance Dec 31	0	Cash Balance Dec 31	16,826	**87,319** **
										87,319 **

**Note: These two block figures should agree.

CPA Summary

City of Lewis

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
EMT Reserve		**Sales Tax Clearing**		**Penalty Clearing**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,278	Cash Balance Jan 1	286	Cash Balance Jan 1	6,908	Cash Balance Jan 1		Cash Balance Jan 1		11,472
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Sales Tax Clearing	2,741	Penalty Clearing	4,146					
Total Receipts	0	Total Receipts	2,741	Total Receipts	4,146	Total Receipts	0	Total Receipts	0	6,887
Resources Available:	4,278	Resources Available:	3,027	Resources Available:	11,054	Resources Available:	0	Resources Available:	0	18,359
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Sales Tax	272							
Total Expenditures	0	Total Expenditures	272	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	272
Cash Balance Dec 31	4,278	Cash Balance Dec 31	2,755	Cash Balance Dec 31	11,054	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**18,087** **
										18,087 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Lewis

will meet on September 9, 2024 at 7:00 PM at Lewis City Hall 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 Lewis City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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 Year 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	295,278	57.600	275,750	57.598	422,786	89,880	43.143
Debt Service	43,410	17.390	42,090	17.392	105,770	94,034	45.137
Library							
Special Highway			10,000		82,289		
Parks and Rec Fund	4,196		3,510		5,304		
Water Fund	93,658		96,500		201,006		
Sewer Fund	49,678		67,711		122,158		
Trash Fund	36,693		37,000		48,436		
Non-Budgeted Funds-A	107,019						
Non-Budgeted Funds-B	272						
Totals	630,204	74.990	532,561	74.990	987,749	183,914	88.280
						*Revenue Neutral Rate***	*73.634*
Less: Transfers	5,000		31,000		31,000		
Net Expenditure	625,204		501,561		956,749		
Total Tax Levied	150,294		153,401		xxxxxxxxxxxxxxx		
Assessed Valuation	2,004,203		2,045,616		2,083,303		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	295,000	270,000	240,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	88,156	167,076	140,835
Total	383,156	437,076	380,835

*Tax rates are expressed in mills

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

Kelsey Holquin

City Official Title: City Clerk

City of Lewis 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	115,036	55.218	2,002
Debt Service	38,366	18.416	668
Library			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	153,402	73.634	2,670

2024 July 1 Valuation: 2,083,303

Valuation Factor: 2,083.303

Neighborhood Revitalization Subj to Rebate: 36,251

Neighborhood Revitalization factor: 36.251

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 555

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

WHEREAS, the Revenue Neutral Rate for the City of Lewis was calculated as 73.634 mills by the Edwards County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lewis, 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 LEWIS:

The City of Lewis shall levy a property tax rate exceeding the Revenue Neutral Rate of 73.634 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 9th day of September, 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the Lewis Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 9, 2024

Resolution No. 555

Governing Body Member	Yes	No	No Vote
Sonja Mendez	X		
Monty Kendall	X		
Bob McKinney	X		
Angie Clawson	X		
Schianne Hornbeker	X		
Aaron Cross			X
TOTAL			

Certified: Kelsey Hoy - City Clerk

Legals

(First published in the Edwards County Sentinel on July 31, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Lewis

will meet on September 3, 2024 at 7:00 PM at Lewis City Hall for the purpose of hearing and considering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Lewis City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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 Year 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	765,276	17.000	775,750	17.000	872,750	68,000	61.143
Debt Service	41,481	17.000	47,000	17.000	109,750	68,000	43.857
Library							
Special Highway			10,000		42,750		
Parks and Rec Fund	4,500		4,500		5,500		
Water Fund	37,650		36,500		510,000		
Sewer Fund	42,670		47,711		155,750		
Cash Fund	30,000		17,000		40,450		
Non-Budgeted Funds-A	107,413						
Non-Budgeted Funds-B	775						
Totals	1,029,765	71.000	1,132,761	71.000	1,737,750	136,000	71.000
						Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Less: Transfers			7,000		37,000	21,000		
Net Expenditure			625,764		540,561	490,750		
Total Tax Levied			540,764		511,000	xxxxxxxxxxxxx		
Assessed Valuation			7,864,338		7,945,816	7,945,338		
Outstanding Indebtedness, January 1			2023		2024	2025		
G.O. Bonds			245,000		170,000	145,000		
Revenue Bonds			0		0	0		
Other			0		0	0		
Lease Purchase Principal			16,756		167,876	145,876		
Total			161,876		167,876	145,876		

* Tax rates are expressed in mills

** Revenue Neutral Rate as defined by K.S.A. 79-2988

Kelsey Hodgson

City Official Title: City Clerk