State of Kansas
City

2023

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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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	254,638	54,398	
Debt Service	10-113	8	10,100	8,224	
Library	12-1220	8	10,050	8,755	
Industrial Development		9	8,000	7,063	
Airport		9	8,500	2,491	
Special Highway		10	19,527		
Electric Utility		10	1,430,297		
Water Utility		11	185,508		
Sewer Utility		11	162,161		
Sanitation		12	56,574		
Capital Improvements		12	259,413		
Totals		xxxxxx	2,404,768	80,931	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice		14			
Neighborhood Revitalization		15			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 29.062

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

Date Attested: , 2022

County Clerk

Governing Body

City of Lucas

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	37,027	7,432	211	159	249	64
Debt Service	10,474	2,102	60	45	70	17
Library	8,052	1,616	46	35	54	13
Industrial Development	6,483	1,301	37	28	44	10
Airport	2,259	453	13	10	15	0
TOTAL	64,295	12,904	367	277	432	104

County Treas Motor Vehicle Estimate 12,904

County Treas Recreational Vehicle Estimate 367

County Treas 16/20M Vehicle Estimate 277

County Treas Commercial Vehicle Tax Estimate 432

County Treas Watercraft Tax Estimate 104

Motor Vehicle Factor 0.20070

Recreational Vehicle Factor 0.00571

16/20 Vehicle Factor 0.00431

Commercial Vehicle Factor 0.00672

Watercraft Factor 0.00162

City of Lucas 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
Electric Utility	Capital Improvements		100,000	100,000	12-4, 118
Electric Utility	General		-		12-825d
General Fund	Capital Improvements			1,500	12-1, 118
	Totals	0	100,000	101,500	
	Adjustments*				
	Adjusted Totals	0	100,000	101,500	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Lucas 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:											
USDA Rural Dev. Bond	2/25/2021	2/25/2051	1.23	222,300	222,300	2/25	2/25	4,724	5,376	4,610	5,490
Total G.O. Bonds					**222,300**			**4,724**	**5,376**	**4,610**	**5,490**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**222,300**			**4,724**	**5,376**	**4,610**	**5,490**

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

Budgeted Year: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$8,052	$8,755
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,524	$1,616
Recreational Vehicle Tax	$32	$46
16/20M Vehicle Tax	$46	$35
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$9,654	$10,452
Difference in Total Taxes:	$798	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,757,493	$2,212,295
Did Assessed Valuation Decrease?	No	
Levy Rate	4.581	3.957
Difference in Levy Rate:	(0.624)	
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 Lucas 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	15,675	13,773	64,187
Receipts:			
Ad Valorem Tax	40,294	37,027	xxxxxxxxxxxxxxxxxx
Delinquent Tax	31		
Motor Vehicle Tax	6,867	7,730	7,432
Recreational Vehicle Tax	208	165	211
16/20M Vehicle Tax	246	235	159
Commercial Vehicle Tax	286	459	249
Watercraft Tax		75	64
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Redemptions Tax	316		
Local Alcoholic Liquor			
General Receipts	29,709	20,196	
Local Sales Tax	80,067	90,729	91,000
Franchise Tax	8,973	15,083	16,000
Licenses	1,180	2,172	1,500
Rent	9,206	12,000	12,000
Municipal Court			
Grants	13,096		
Reimbursements/Insurance Proceeds			
Fund Transfer		50,000	
Capital Outlay		1,550	
Interest on Idle Funds	1,084	638	
Neighborhood Revitalization Rebate	1,100		-4,003
Miscellaneous	8,123	13,000	13,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**200,786**	**251,059**	**137,612**
Resources Available:	**216,461**	**264,832**	**201,799**
Expenditures:			
Salaries & Wages	53,610	46,402	50,578
Employee Benefits	15,681	16,197	17,493
Employee Taxes & KPERS Employer Match	8,308	7,772	8,472
Fees	57,139	33,274	35,000
Library	2,111	600	600
Building Expenses	1,524	3,300	2,300
Employee Education/Reimbursement	1,353	600	1,000
Facilities Maintenance	1,879	3,000	3,000
Street Maintenance	979	5,080	7,300
Facilties Utilities	6,095	11,917	12,750
Insurance	22,834	32,087	34,000
Vechicle/Equipment/Tools Expense	17,472	20,132	22,000
Office Expense	4,265	7,505	8,300
Dues & Subscriptions	4,102	2,056	6,400
Advertising	484	1,815	2,000
Trsfr to Capital Improvements			1,500
Capital Outlay			37,015
Parks	1,422	5,178	1,200
Interest Expense	289	30	30
Chamber of Commerce	314	400	400
Cash Forward (2023 column)			
Miscellaneous	2,827	3,300	3,300
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**202,688**	**200,645**	**254,638**
Unencumbered Cash Balance Dec 31	13,773	64,187	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	218,081	226,705	254,638
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	254,638
		Tax Required	52,839
	Delinquent Comp Rate:	3.0%	1,559
		Amount of 2022 Ad Valorem Tax	**54,398**

CPA Summary

City of Lucas 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	0	0	374
Receipts:			
Ad Valorem Tax		10,474	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			2,102
Recreational Vehicle Tax			60
16/20M Vehicle Tax			45
Commercial Vehicle Tax			70
Watercraft Tax			17
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-556
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**10,474**	**1,738**
Resources Available:	**0**	**10,474**	**2,112**
Expenditures:			
Bond Principal		5,376	5,490
Bond Interest		4,724	4,610
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**10,100**	**10,100**
Unencumbered Cash Balance Dec 31	0	374	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	10,100	10,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,100
		Tax Required	7,988
	Delinquent Comp Rate:	3.0%	236
		Amount of 2022 Ad Valorem Tax	8,224

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	360	360	360
Receipts:			
Ad Valorem Tax	7,943	8,052	xxxxxxxxxxxxxxxxxx
Delinquent Tax	6		
Motor Vehicle Tax	1,393	1,524	1,616
Recreational Vehicle Tax	42	32	46
16/20M Vehicle Tax	50	46	35
Commercial Vehicle Tax	58	91	54
Watercraft Tax		14	13
Redemptions Tax	64		
Fund Transfers			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-578
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,556**	**9,759**	**1,186**
Resources Available:	**9,916**	**10,119**	**1,546**
Expenditures:			
Appropriations	9,556	9,759	10,050
Library Fees Other			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,556**	**9,759**	**10,050**
Unencumbered Cash Balance Dec 31	360	360	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	10,239	9,832	10,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,050
		Tax Required	8,504
	Delinquent Comp Rate:	3.0%	251
		Amount of 2022 Ad Valorem Tax	8,755

CPA Summary

City of Lucas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	231
Receipts:			
Ad Valorem Tax	8,133	6,483	xxxxxxxxxxxxxxxxx
Delinquent Tax	6		
Motor Vehicle Tax	1,339	1,561	1,301
Recreational Vehicle Tax	40	33	37
16/20M Vehicle Tax	51	47	28
Commercial Vehicle Tax	55	93	44
Watercraft Tax		14	10
Redemptions Tax	62		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-512
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,686**	**8,231**	**908**
Resources Available:	**9,686**	**8,231**	**1,139**
Expenditures:			
Chamber of Commerence	9,686	8,000	8,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**9,686**	**8,000**	**8,000**
Unencumbered Cash Balance Dec 31	0	231	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	10,000	8,000	8,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,000
		Tax Required	6,861
	Delinquent Comp Rate:	3.0%	202
		Amount of 2022 Ad Valorem Tax	7,063

Adopted Budget

Airport	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,262	5,837	5,827
Receipts:			
Ad Valorem Tax	2,020	2,259	xxxxxxxxxxxxxxxxx
Delinquent Tax	2		
Motor Vehicle Tax	367	388	453
Recreational Vehicle Tax	11	8	13
16/20M Vehicle Tax	13	12	10
Commercial Vehicle Tax	15	23	15
Watercraft Tax			0
Rents	350		
Redemptions Tax	17		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-238
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,795**	**2,690**	**253**
Resources Available:	**8,057**	**8,527**	**6,080**
Expenditures:			
Capital Outlay			6,000
Insurance	2,220	2,000	2,200
Maintenance		700	300
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,220**	**2,700**	**8,500**
Unencumbered Cash Balance Dec 31	5,837	5,827	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	7,735	2,700	8,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,500
		Tax Required	2,420
	Delinquent Comp Rate:	3.0%	71
		Amount of 2022 Ad Valorem Tax	2,491

CPA Summary

City of Lucas 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	6,566	9,947	8,657
Receipts:			
State of Kansas Gas Tax	11,334	10,710	10,870
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,334**	**10,710**	**10,870**
Resources Available:	**17,900**	**20,657**	**19,527**
Expenditures:			
Street Repair and Maint	7,675	12,000	19,527
Cash Forward (2023 column)			
Miscellaneous	278		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**7,953**	**12,000**	**19,527**
Unencumbered Cash Balance Dec 31	9,947	8,657	0
2021/2022/2023 Budget Authority Amount:	11,108	19,107	19,527

Adopted Budget **Electric Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	246,369	441,193	475,297
Receipts:			
Charges to Customers	951,032	951,050	955,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**951,032**	**951,050**	**955,000**
Resources Available:	**1,197,401**	**1,392,243**	**1,430,297**
Expenditures:			
Salaries & Wages	52,393	57,872	63,080
Employee Benefits & Taxes	32,824	31,928	35,980
Fees, Uniform Expense	2,515	2,160	3,000
Vehicle/Equipment/Tools Expense	28,696	38,600	50,000
Facilities Expense	3,785	2,754	4,700
Electric Service	601,085	665,580	700,000
Capital Outlay	32,000	16,498	470,537
Office Expense	2,257	1,494	3,000
Transfer to Captital Impr./General		100,000	100,000
Cash Forward (2023 column)			
Miscellaneous	653	60	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**756,208**	**916,946**	**1,430,297**
Unencumbered Cash Balance Dec 31	441,193	475,297	0
2021/2022/2023 Budget Authority Amount:	1,153,540	1,150,361	1,430,297

CPA Summary

City of Lucas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	57,967	91,012	95,508
Receipts:			
Charges to Customers	90,896	85,553	90,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**90,896**	**85,553**	**90,000**
Resources Available:	**148,863**	**176,565**	**185,508**
Expenditures:			
Salaries & Wages	26,760	27,896	30,407
Employee Benefits & Taxes	10,169	11,346	12,367
Fees/Employee Education & Reimbursement	3,485	16,906	3,900
Maintenance	2,275	1,424	2,500
Facilities Utilities	1,957	3,941	4,300
Insurance/Office Expenses	535	506	550
Vehicle/Equipment/Tools/Supplies Expense	9,772	8,935	9,500
Capital Outlay	2,424	8,249	121,984
Cash Forward (2023 column)			
Miscellaneous	474	1,854	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**57,851**	**81,057**	**185,508**
Unencumbered Cash Balance Dec 31	91,012	95,508	0
2021/2022/2023 Budget Authority Amount:	104,331	145,775	185,508

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	55,999	66,540	89,161
Receipts:			
Charges to Customers	65,706	68,634	73,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**65,706**	**68,634**	**73,000**
Resources Available:	**121,705**	**135,174**	**162,161**
Expenditures:			
Salaries & Wages	19,131	18,086	19,714
Employee Benefits & Taxes	8,873	8,601	9,375
Fees, Dues & Permits	13,457	3,888	5,000
Maintenance	8,810	2,286	1,000
Vehicle/Equipment/Tools Expense	1,736	1,800	1,800
Chemicals/Supplies/Office	2,018	3,103	5,000
Capital Outlay	1,106	8,249	120,272
Cash Forward (2023 column)			
Miscellaneous	34		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**55,165**	**46,013**	**162,161**
Unencumbered Cash Balance Dec 31	66,540	89,161	0
2021/2022/2023 Budget Authority Amount:	153,172	148,201	162,161

CPA Summary

City of Lucas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,413	8,270	3,845
Receipts:			
Collections from Customers	48,246	51,194	52,729
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**48,246**	**51,194**	**52,729**
Resources Available:	**52,659**	**59,464**	**56,574**
Expenditures:			
Contractual Services	44,389	45,492	46,401
Capital Outlay		10,000	8,673
Chemicals & Supplies		127	1,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**44,389**	**55,619**	**56,574**
Unencumbered Cash Balance Dec 31	8,270	3,845	0
2021/2022/2023 Budget Authority Amount:	57,392	51,964	56,574

See Tab C

Adopted Budget **Capital Improvements**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	140,982	19,863	138,515
Receipts:			
Sales Tax--1/2%	16,137	18,652	19,398
Fund Transfers	30,345	100,000	101,500
CDBG Grants Funds			
USDA Rural Development Funds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**46,482**	**118,652**	**120,898**
Resources Available:	**187,464**	**138,515**	**259,413**
Expenditures:			
Sewer Line to Home Oil/K-18	50,689		
Water Nitrate Treatment Plant Repair	112,500		
Street Maintenance			
Technical Fees	4,412		
Community Improvement Program			7,500
Water Tower/Nitrate Treatment Plant Project			251,913
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**167,601**	**0**	**259,413**
Unencumbered Cash Balance Dec 31	19,863	138,515	0
2021/2022/2023 Budget Authority Amount:	50,000	95,138	259,413

See Tab A

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lucas
will meet on September 13, 2022 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 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	202,688	23.701	200,645	21.068	254,638	54,398	24.589
Debt Service			10,100	5.959	10,100	8,224	3.717
Library	9,556	4.672	9,759	4.581	10,050	8,755	3.957
Industrial Development	9,686	4.784	8,000	3.689	8,000	7,063	3.193
Airport	2,220	1.188	2,700	1.285	8,500	2,491	1.126
Special Highway	7,953		12,000		19,527		
Electric Utility	756,208		916,946		1,430,297		
Water Utility	57,851		81,057		185,508		
Sewer Utility	55,165		46,013		162,161		
Sanitation	44,389		55,619		56,574		
Capital Improvements	167,601				259,413		
Totals	1,313,317	34.345	1,342,839	36.582	2,404,768	80,931	36.582
						*Revenue Neutral Rate***	*29.062*
Less: Transfers	0		100,000		101,500		
Net Expenditure	1,313,317		1,242,839		2,303,268		
Total Tax Levied	64,296		64,295		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,872,033		1,757,493		2,212,295		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	222,300
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	222,300

*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.

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 Sharp

Subscribed and sworn to before me this 23rd day Sept., 2022

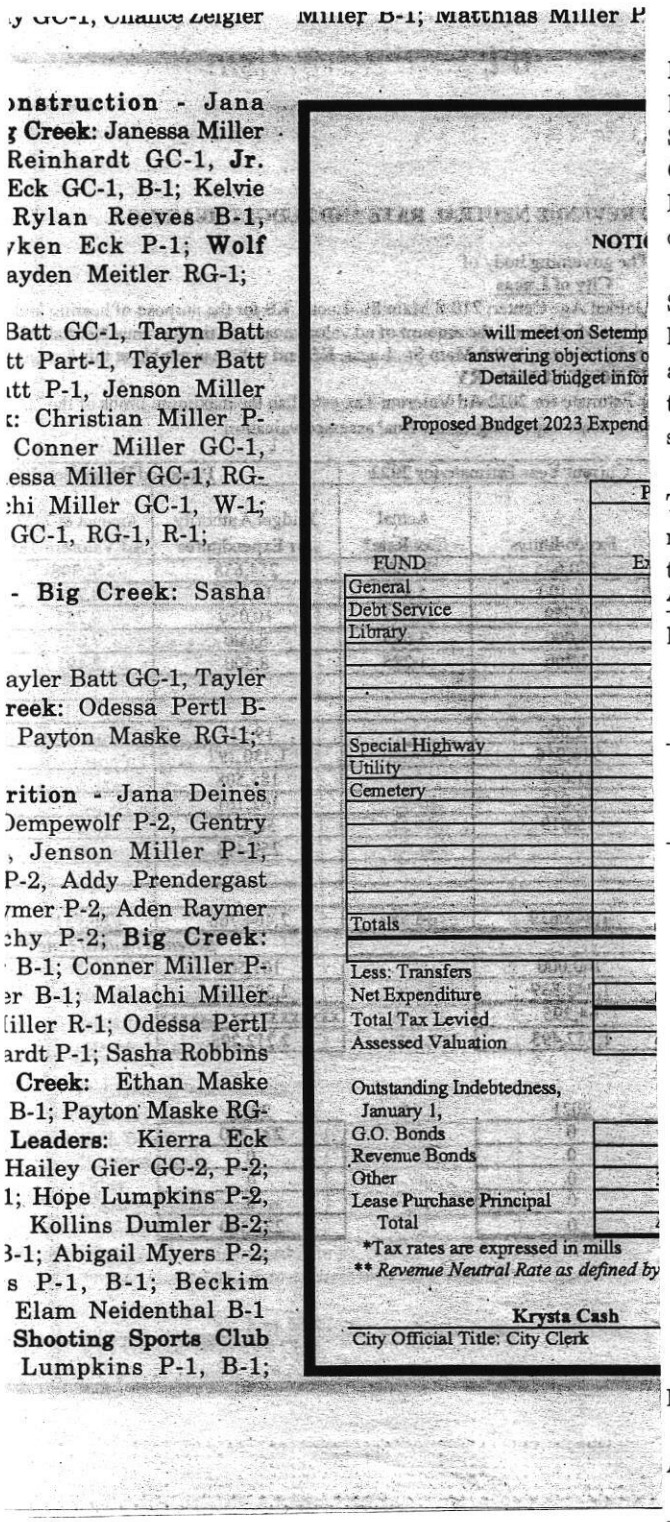
Jana Tate
Notary Public

NOTARY PUBLIC - State of Kansas
JANA TATE
My Appt. Expires 2-2-25

Printer's fee $ 103.95

Additional copies $ _____

Total $ 103.95



...y GC-1, Chance Zeigler Miller B-1; Matthias Miller P

...nstruction - Jana
...g Creek: Janessa Miller
Reinhardt GC-1, Jr.
Eck GC-1, B-1; Kelvie
Rylan Reeves B-1,
...yken Eck P-1; Wolf
ayden Meitler RG-1;

Batt GC-1, Taryn Batt
tt Part-1, Tayler Batt
...tt P-1, Jenson Miller
...: Christian Miller P-
Conner Miller GC-1,
...essa Miller GC-1, RG-
...hi Miller GC-1, W-1;
GC-1, RG-1, R-1;

- Big Creek: Sasha

ayler Batt GC-1, Tayler
reek: Odessa Pertl B-
Payton Maske RG-1;

rition - Jana Deines
Dempewolf P-2, Gentry
, Jenson Miller P-1,
P-2, Addy Prendergast
...mer P-2, Aden Raymer
...hy P-2; Big Creek:
B-1; Conner Miller P-
...er B-1; Malachi Miller
...iller R-1; Odessa Pertl
...ardt P-1; Sasha Robbins
Creek: Ethan Maske
B-1; Payton Maske RG-
Leaders: Kierra Eck
Hailey Gier GC-2, P-2;
1; Hope Lumpkins P-2,
Kollins Dumler B-2;
3-1; Abigail Myers P-2;
s P-1, B-1; Beckim
Elam Neidenthal B-1
Shooting Sports Club
Lumpkins P-1, B-1;

NOTI
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answering objections o
Detailed budget infor
Proposed Budget 2023 Expend

FUND	E
General	
Debt Service	
Library	
Special Highway	
Utility	
Cemetery	
Totals	
Less: Transfers	
Net Expenditure	
Total Tax Levied	
Assessed Valuation	
Outstanding Indebtedness, January 1,	
G.O. Bonds	
Revenue Bonds	
Other	
Lease Purchase Principal	
Total	

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by

Krysta Cash
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RUSSELL COUNTY, ss:

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lucas
will meet on September 13, 2022 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 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	202,688	23.701	200,645	21.068	254,638	54,398	24.589
Debt Service			10,100	5.959	10,100	8,224	3.717
Library	9,556	4.672	9,759	4.581	10,050	8,755	3.957
Industrial Development	9,686	4.784	8,000	3.689	8,000	7,063	3.193
Airport	2,220	1.188	2,700	1.285	8,500	2,491	1.126
Special Highway	7,953		12,000		19,527		
Electric Utility	756,208		916,946		1,430,297		
Water Utility	57,851		81,057		185,508		
Sewer Utility	55,165		46,013		162,161		
Sanitation	44,389		55,619		56,574		
Capital Improvements	167,601				259,413		
Totals	1,313,317	34.345	1,342,839	36.582	2,404,768	80,931	36.582
						*Revenue Neutral Rate***	*29.062*
Less: Transfers	0		100,000		101,500		
Net Expenditure	1,313,317		1,242,839		2,303,268		
Total Tax Levied	64,296		64,295		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,872,033		1,757,493		2,212,295		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	222,300
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	222,300

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

Kay Mettlen
City Official Title: City Clerk

Total $ 103.95

Resolution No. 22-06

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

WHEREAS, the Revenue Neutral Rate for the City of Lucas was calculated as 29.062 mils 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 13, 2022 allowing all interested parties 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:

The City of Lucas shall levy a property tax rate exceeding the Revenue Neutral Rate of 36.582 mils.

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.

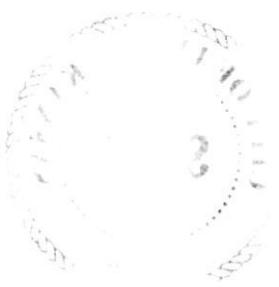
ADOPTED this 13th day of September, 2022 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

CITY OF LUCAS, KANSAS SEAL



Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 13, 2022

Resolution No. 22-060

Governing Body Member	Yes	No	No Vote
Adam Baker	X		
Tarry Dougherty	X		
Janice Parks	X		
Jeannie Stramel	X		
Jolan Ward	X		
TOTAL			

Certified:

_____

City of Lucas

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.**