2024 State of Kansas
City

CERTIFICATE

To the Clerk of Rush County, State of Kansas
We, the undersigned, officers of
City of LaCrosse
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 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	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	968,790	368,558	50.045
Trafficways		7	52,244		
Special Parks		8	113		
Sanitation Utility		8	503,397		
Revenue Water Utility		9	583,059		
Revenue Electric Utility		10	1,643,726		
Non-Budgeted Funds-A		11			
Non-Budgeted Funds-B		12			
Totals		xxxxxx	**3,751,329**	**368,558**	50.045 ✓
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			7,364,564
RNR Hearing Notice		15			Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		15			

50.033
4

Revenue Neutral Rate: 46.160

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:
mromme@adamsbrowncpa.com

Attest: September 7 2023
Tacy A. Reeves
County Clerk

Kim Peach
Bill Schrote
Governing Body

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

2024 State of Kansas
City

CERTIFICATE

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CPA Summary

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State of Kansas
City

City of LaCrosse

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 Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	340,026	58,054	1,060	392	3,269	212
TOTAL	**340,026**	**58,054**	**1,060**	**392**	**3,269**	**212**

County Treas Motor Vehicle Estimate	58,054				
County Treas Recreational Vehicle Estimate		1,060			
County Treas 16/20M Vehicle Estimate			392		
County Treas Commercial Vehicle Tax Estimate				3,269	
County Treas Watercraft Tax Estimate					212

Motor Vehicle Factor	0.17073				
Recreational Vehicle Factor		0.00312			
16/20M Vehicle Factor			0.00115		
Commercial Vehicle Factor				0.00961	
Watercraft Factor					0.00062

City of LaCrosse 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
General Fund	Equipment Reserve Fund	40,000	30,000	30,000	K.S.A. 12-1, 117
General Fund	Capital Improvement Reserve Fund	40,000	30,000	30,000	K.S.A. 12-1, 118
General Fund	Capital Improvement Reserve - Streets Fund	172,547	160,000	200,000	K.S.A. 12-1, 118
General Fund	Cemetery Trust Match Fund	10,000	5,000	5,000	Commission Approved
General Fund	Economic Development Reserve Fund	-	0	0	Commission Approved
General Fund	Capital Improvement Reserve - Streets Fund	65,000	0	-	K.S.A. 12-825d
Revenue Electric Utility Fund	General Fund	50,000	30,000	30,000	K.S.A. 12-825d
Revenue Electric Utility Fund	General Fund	65,000	0	0	K.S.A. 12-825d
Revenue Electric Utility Fund	Electric Depreciation Reserve Fund	30,000	0	2,581	K.S.A. 12-825d
Revenue Water Utility Fund	Water Depreciation Reserve Fund	172,547	50,000	75,911	K.S.A. 12-825d
Sanitation Utility Fund	Sewer Utility Reserve Fund	16,000	8,000	11,147	K.S.A. 12-825d
	Totals	**661,094**	**313,000**	**384,639**	
	Adjustments*				
	Adjusted Totals	**661,094**	**313,000**	**384,639**	

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

City of LaCrosse 2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Water Pollution Revolving Loan	8/31/2010	3/1/2032	2.59	2,305,600	729,842	3/1 & 9/1	3/1 & 9/1	14,893	69,453	13,433	71,088
Total Other					729,842			14,893	69,453	13,433	71,088
Total Indebtedness					729,842			14,893	69,453	13,433	71,088

State of Kansas
City

City of LaCrosse 2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed ginning Princi	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
Diesel Power Engine Lease	9/21/2022	120	2.49	1,000,000	986,038	113,156	113,156
Totals					**986,038**	**113,156**	**113,156**

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

City of LaCrosse 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	427,952	487,029	255,253
Receipts:			
Ad Valorem Tax	332,616	329,825	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	66,278	60,096	58,054
Recreational Vehicle Tax	0	1,142	1,060
16/20M Vehicle Tax	0	459	392
Commercial Vehicle Tax	0	3,312	3,269
Watercraft Tax	0	239	212
Gross Earning (Intangible) Tax	15,532	0	11,676
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	0	0	0
Local Sales Tax	172,547	160,000	200,000
Franchise Tax	36,938	25,000	25,000
Federal Aid	0	0	0
State Aid	0	0	0
Permits and Inspections	1,410	1,000	1,000
Dog Tags and Fees	166	200	200
Sale of Cemetery Lots	10,660	5,000	5,000
Licenses	425	500	500
Fines	2,426	3,000	3,000
Swimming Pool	6,090	2,500	2,500
Community Building	5,070	2,000	2,000
Transfers In Revenue Electric Utility	50,000	30,000	30,000
Transfers In Revenue Electric Utility	65,000	0	0
Interest on Idle Funds	10,338	5,000	5,000
Other Income	112,702	0	0
Neighborhood Revitalization Rebate	0	-3,884	-3,884
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**888,198**	**625,389**	**344,979**
Resources Available:	**1,316,150**	**1,112,418**	**600,232**

City of LaCrosse 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,316,150	1,112,418	600,232
Expenditures:			
General Government	164,339	209,000	216,814
Code Enforcement	17,464	35,945	35,945
Street Department	100,207	94,900	123,235
Community Building	16,446	21,000	25,000
Park Department	22,090	18,650	27,250
Cemetery Department	26,594	23,000	27,000
Swimming Pool	29,859	47,300	48,855
Employee Benefits	134,575	187,370	204,691
Sub-Total detail page	**511,574**	**637,165**	**708,790**
Transfer to Equipment Reserve	40,000	30,000	30,000
Transfer to Capital Improvement Reserve	40,000	30,000	30,000
Transfer to Economic Development Reserve	0	0	0
Transfer to Capital Street Reserve	65,000	0	0
Transfer to Capital Imp Res - Street	172,547	160,000	200,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**829,121**	**857,165**	**968,790**
Unencumbered Cash Balance Dec 31	487,029	255,253	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	922,626	887,165	968,790
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	968,790
		Tax Required	368,558
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	368,558

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of LaCrosse 2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	65,254	93,800	96,614
Office Supplies	5,030	9,900	9,900
Telephone	5,756	7,200	7,200
Insurance	30,735	35,000	40,000
Bonds	100	200	200
Legal Publication	552	2,500	2,500
Dogs	480	900	900
Auto	1,440	3,000	3,000
Repairs	257	2,000	2,000
Miscellaneous	11,229	18,000	18,000
Accounting and Legal	15,671	19,000	19,000
Risk Management	0	0	0
Main Street	3,419	7,500	7,500
Demolition	24,416	10,000	10,000
Total	**164,339**	**209,000**	**216,814**
Code Enforcement			
Miscellaneous	17,464	25,945	25,945
Other	0	10,000	10,000
Total	**17,464**	**35,945**	**35,945**
Street Department			
Salaries	27,264	24,500	25,235
Insurance	5,433	4,400	7,000
Gas and Oil	3,967	9,000	9,000
Truck and Car Maintenance	6,189	9,000	9,000
Tractor Maintenance	4,027	4,000	5,000
Sweeper Maintenance	3,090	2,000	4,000
Shop Expense	11,812	7,500	15,000
Supplies	7,288	7,500	9,000
Miscellaneous	31,137	2,000	15,000
Street Repairs	0	25,000	25,000
Total	**100,207**	**94,900**	**123,235**
Community Building			
Insurance	8,186	8,000	10,000
Supplies	1,984	7,000	7,000
Telephone and Utilities	6,276	6,000	8,000
Total	**16,446**	**21,000**	**25,000**
Park Department			
Salaries	9,405	6,400	10,000
Gas and Oil	1,177	1,500	1,500
Supplies	10,315	7,000	12,000
Mower Maintenance	1,124	3,000	3,000
Miscellaneous	69	750	750
Total	**22,090**	**18,650**	**27,250**
Cemetery Department			
Salaries	13,195	11,000	15,000
Gas and Oil	1,453	3,000	3,000
Cemetery Trust Match - Transfer	10,000	5,000	5,000
Supplies	1,946	4,000	4,000
Total	**26,594**	**23,000**	**27,000**
Swimming Pool			
Salaries	24,986	28,500	29,355
Insurance	2,786	3,300	4,000
Repairs	855	5,000	5,000
Supplies	1,073	10,000	10,000
Telephone & Utilities	159	500	500
Capital Outlay	0	0	0
Total	**29,859**	**47,300**	**48,855**
Employee Benefits			
Health Insurance	15,208	51,370	52,911
Social Security	48,944	50,000	60,000
KPERS	55,864	60,000	65,000
Unemployement Insurance	612	2,000	2,060
Workers' Compensation	13,947	24,000	24,720
Total	**134,575**	**187,370**	**204,691**
Page Total	**511,574**	**637,165**	**708,790**

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

City of LaCrosse 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trafficways**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	32,107	33,824	18,904
Receipts:			
State Gasoline Fuel	33,075	33,580	33,340
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,075**	**33,580**	**33,340**
Resources Available:	**65,182**	**67,404**	**52,244**
Expenditures:			
Salaries	22,033	32,000	32,960
Supplies	4,283	8,500	8,500
Road Oil, Sand and Asphalt	5,042	8,000	10,784
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,358**	**48,500**	**52,244**
Unencumbered Cash Balance Dec 31	33,824	18,904	0
2022/2023/2024 Budget Authority Amount	41,687	48,500	52,244

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of LaCrosse 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	113	113	113
Receipts:			
Local Alcoholic Liquor Tax	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**113**	**113**	**113**
Expenditures:			
Commodities	0	0	113
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**113**
Unencumbered Cash Balance Dec 31	113	113	0
2022/2023/2024 Budget Authority Amount	113	113	113

Adopted Budget

Sanitation Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	114,529	101,948	58,397
Receipts:			
Sewer Service	214,151	220,000	220,000
Trash Service	216,685	225,000	225,000
Landfill	1,695	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**432,531**	**445,000**	**445,000**
Resources Available:	**547,060**	**546,948**	**503,397**
Expenditures:			
Personnel Cost - Admin		9,300	9,579
Salaries	97,214	114,000	117,420
Medical Insurance	13,884	17,600	17,600
Disposal Plant Expense	2,810	6,000	6,000
Insurance	2,345	5,000	5,000
Gas and Oil	1,001	2,023	2023
Office Expense	1,141	3,500	3,500
Sewer Repairs and Supplies	6,878	15,000	15,000
Trash Service	2,020	4,000	4,000
Contracted Service	214,291	212,000	220,000
Capital Improvements	450	6,000	6,000
Debt Payment	86,127	86,128	86,128
Transfers Out - Sanitation Reserve	16,000	8,000	11,147
Cash Forward (2024 column)			
Miscellaneous	951		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**445,112**	**488,551**	**503,397**
Unencumbered Cash Balance Dec 31	101,948	58,397	0
2022/2023/2024 Budget Authority Amount	480,154	496,551	503,397

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of LaCrosse 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Revenue Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	187,219	123,790	64,567
Receipts:			
Sales to Customers	319,758	320,000	345,992
Water Fee for State Water Project	1,301	1,500	1,500
Service Charges	1,030	1,000	1,000
Local Sales Tax	172,547	170,000	170,000
Miscellaneous	825	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**495,461**	**492,500**	**518,492**
Resources Available:	**682,680**	**616,290**	**583,059**
Expenditures:			
Administration			
Personnel Cost	17,099	20,600	21,218
Office Supplies	4,710	6,000	8,000
Water Fee for State Water Project	2,539	4,500	4,500
Miscellaneous	408	1,000	1,000
Total Administration	**24,756**	**32,100**	**34,718**
Production Department			
Salaries	65,202	82,400	84,872
Medical Insurance	13,616	22,000	22,000
Insurance	10,825	12,000	14,000
Gas and Oil	1,620	3,000	3,000
Repairs	15,021	20,000	20,000
Supplies	6,362	20,000	10,000
Chemicals	149,252	150,000	160,000
Walnut Wells Utilities	11,251	12,000	12,000
Miscellaneous	1,653	3,000	
Total Production Department	**274,802**	**324,400**	**325,872**
Distribution Department			
Salaries	30,980	44,500	45,835
Medical Insurance	16,681	34,100	34,100
Insurance	3,883	6,000	6,000
Gas and Oil	3,902	5,000	5,000
Truck and Car Maintenance	0	1,100	1,100
Shop Expense	2,373	1,500	1,500
Supplies	2,343	8,000	8,000
Meters and Supplies	25,666	40,000	40,000
Water Tower	0	2,023	2023
Miscellaneous	957	3,000	3,000
Total Distribution Department	**86,785**	**145,223**	**146,558**
Transfers Out - Water Depreciation Res	172,547	50,000	75,911
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**558,890**	**551,723**	**583,059**
Unencumbered Cash Balance Dec 31	123,790	64,567	0
2022/2023/2024 Budget Authority Amount	585,900	631,723	583,059

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of LaCrosse 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Revenue Electric Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	417,083	322,826	167,226
Receipts:			
Sales to Customers	1,418,659	1,425,000	1,475,000
Service Charges	1,350	1,500	1,500
Miscellaneous	8,194	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,428,203**	**1,426,500**	**1,476,500**
Resources Available:	**1,845,286**	**1,749,326**	**1,643,726**
Expenditures:			
Administration			
Salaries	36,570	59,200	59,200
Medical Insurance	5,654	24,500	20,000
Office Supplies	9,506	8,000	10,000
Sales Tax	41,392	45,000	45,000
Miscellaneous	2,048	7,000	7,000
Total Administration	**95,170**	**143,700**	**141,200**
Production Department			
Salaries	43,430	77,000	79,310
Medical Insurance	6,723	29,700	20,000
Insurance	41,669	35,000	45,000
Gas and Oil	54,281	45,000	60,000
Repairs	18,818	40,000	30,000
Supplies	4,392	6,000	6,000
Purchase of Energy	816,699	850,000	850,000
Chemical	0	3,500	3,500
Miscellaneous	914	2,000	2,000
Total Production Department	**986,926**	**1,088,200**	**1,095,810**
Distribution Department			
Salaries	156,120	164,500	169,435
Medical Insurance	30,225	33,000	33,000
Insurance	5,699	6,000	6,000
KMEA	0	0	25,000
Gas and Oil	6,047	4,000	8,000
Repair and Maintenance	595	1,500	1,500
Vehicle Expense	28,811	15,000	35,000
Wire, Poles, Transformers, Meters	62,058	90,000	90,000
Shop	2,700	2,200	2,200
Miscellaneous	3,109	4,000	4,000
Total Distribution Department	**295,364**	**320,200**	**374,135**
Transfers Out			
General	65,000	0	0
General	50,000	30,000	30,000
Electric Depreciation Reserve	30,000	0	2,581
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,522,460**	**1,582,100**	**1,643,726**
Unencumbered Cash Balance Dec 31	322,826	167,226	0
2022/2023/2024 Budget Authority Amount:	1,635,924	1,662,100	1,643,726

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of LaCrosse

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		Capital Improvement Reserve		Cap Improvement Res-Streets		Capital Street Reserve		Cemetery Trust Match		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	255,881	Cash Balance Jan 1	248,821	Cash Balance Jan 1	174,989	Cash Balance Jan 1	65,000	Cash Balance Jan 1	35,000	779,691
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	40,000	Transfers In	40,000	Transfers In	172,547	Transfers In	65,000	Transfers In	10,000	
				State Aid	200			Donations	9,000	
Total Receipts	40,000	Total Receipts	40,000	Total Receipts	172,747	Total Receipts	65,000	Total Receipts	19,000	336,747
Resources Available:	295,881	Resources Available:	288,821	Resources Available:	347,736	Resources Available:	130,000	Resources Available:	54,000	1,116,438
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	67,648	Capital Outlay	35,879	Capital Outlay	158,982	Capital Outlay	0	Capital Outlay	49,000	
Total Expenditures	67,648	Total Expenditures	35,879	Total Expenditures	158,982	Total Expenditures	0	Total Expenditures	49,000	311,509
Cash Balance Dec 31	228,233	Cash Balance Dec 31	252,942	Cash Balance Dec 31	188,754	Cash Balance Dec 31	130,000	Cash Balance Dec 31	5,000	**804,929** **
										804,929 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of LaCrosse

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Fund		Sewer Utility Reserve		Water Depreciation Reserve		Electric Depreciation Reserve		Cemetery Trusts		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	0	Cash Balance Dec 31	428,600	Cash Balance Dec 31	544,285	Cash Balance Dec 31	889,871	Cash Balance Dec 31	17,587	1,880,343
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Aid	94,007	Transfers In	16,000	Transfers In	172,547	Transfers In	30,000	Interest From Trust Funds	42	
Total Receipts	94,007	Total Receipts	16,000	Total Receipts	172,547	Total Receipts	30,000	Total Receipts	42	312,596
Resources Available:	94,007	Resources Available:	444,600	Resources Available:	716,832	Resources Available:	919,871	Resources Available:	17,629	2,192,939
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	94,007	Capital Outlay	5,354	Capital Outlay	191,672	Capital Outlay	224,680	Miscellaneous	185	
Total Expenditures	94,007	Total Expenditures	5,354	Total Expenditures	191,672	Total Expenditures	224,680	Total Expenditures	185	515,898
Cash Balance Dec 31	0	Cash Balance Dec 31	439,246	Cash Balance Dec 31	525,160	Cash Balance Dec 31	695,191	Cash Balance Dec 31	17,444	1,677,041 **
										1,677,041 **

** Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of LaCrosse

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Customer Deposits			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	0	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Utility Deposits	12,100									
Total Receipts	12,100	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	12,100
Resources Available:	12,100	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,100
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Utility Deposit Refunds	12,100									
Total Expenditures	12,100	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	12,100
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of LaCrosse

will meet on September 6, 2023 at 5:15 PM at City Hall (1119 Main Street) LaCrosse, KS 67601 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 City Hall (1119 Main Street) LaCrosse, KS 67601 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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	829,121	53.956	857,165	51.101	968,790	368,558	50.033
Trafficways	31,358		48,500		52,244		
Special Parks					113		
Sanitation Utility	445,112		488,551		503,397		
Revenue Water Utility	558,890		551,723		583,059		
Revenue Electric Utility	1,522,460		1,582,100		1,643,726		
Non-Budgeted Funds-A	311,509						
Non-Budgeted Funds-B	515,898						
Non-Budgeted Funds-C	12,100						
Totals	**4,226,448**	**53.956**	**3,528,039**	**51.101**	3,751,329	**368,558**	**50.033**
						Revenue Neutral Rate	***46.160***
Less: Transfers	661,094		313,000		384,639		
Net Expenditure	3,565,354		3,215,039		3,366,690		
Total Tax Levied	333,557		340,026		xxxxxxxxxxx		
Assessed Valuation	6,182,035		6,654,011		7,366,277		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	928,764		863,993		729,842		
Lease Purchase Principal	0		0		986,038		
Total	928,764		863,993		1,715,880		

*Tax rates are expressed in mills

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

Kim Jay

Official Title: City Clerk

City of LaCrosse 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	364,674	49.506	5,744
TOTAL	364,674	49.506	5,744

2023 July 1 Valuation: 7,366,277

Valuation Factor: 7,366.277

Neighborhood Revitalization Subj to Rebate: 116,035

Neighborhood Revitalization factor: 116.035

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of LaCrosse

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Revenue Water Utility	558,890		551,723		583,059		
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Non-Budgeted Funds-B	515,898						
Non-Budgeted Funds-C	12,100						
Totals	**4,226,448**	**53.956**	**3,528,039**	**51.101**	**3,751,329**	**368,558**	**50.033**
						*Revenue Neutral Rate***	*46.160*
Less: Transfers	661,094		313,000		384,639		
Net Expenditure	3,565,354		3,215,039		3,366,690		
Total Tax Levied	333,557		340,026		xxxxxxxxxxx		
Assessed Valuation	6,182,035		6,654,011		7,366,277		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	928,754	863,993	729,342
Lease Purchase Principal	0	0	986,038
Total	928,754	863,993	1,715,380

*Tax rates are expressed in mills

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

Kim Jay

Official Title City Clerk

Affidavit of Publication

State of Kansas, } **SS.**

TIM ENGEL, being first duly sworn, Deposes and says: That he is Publisher of The Rush County News, a weekly newspaper, published and printed in La Crosse, State of Kansas, and published in and of general circulation in Rush County, Kansas, with a general paid circulation on a weekly basis in Rush County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 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 La Crosse in said County as periodical mail matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 9th day of August, 2023, with subsequent publications being made on the following date:

2024 PROPOSED BUDGET

_____, 2023

_____, 2023

Tim Engel
Publisher

Subscribed and sworn to before me this 9th day of August, 2023.

Melissa Jay
Notary Public

My commission expires: 4-5-26

NOTARY PUBLIC, State of Kansas
MELISSA JAY
My Appt. Exp. 4-5-26

Printer's Fee $_____

Additional copies $_____

Approved this _____ day of _____, 20_____

Resolution No. 2023-09

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

WHEREAS, the Revenue Neutral Rate for the City of La Crosse was calculated as 46.160 mills by the Rush County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of La Crosse, 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 LA CROSSE:

The City of La Crosse shall levy a property tax rate exceeding the Revenue Neutral Rate of 50.033 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 6th day of September, 2023 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

The Revenue Neutral Rate Hearing for the La Crosse City Commission was held September 6, 2023 at 5:15 p.m. Present were Mayor Clint Renfrow, Commissioner Kim Peach, Commissioner Bill Schroter, City Manager Lyle Hammerschmidt and City Clerk Kim Jay.

Mayor Renfrow motioned to adopt Resolution No. 2023-09 Levy a property tax rate exceeding the revenue neutral rate, Commissioner Peach seconded the motion. Motion carried – vote 3-0.

Mayor Renfrow motioned to close the hearing at 5:16 p.m. Commissioner Peach seconded the motion. Motion carried – vote 3-0.

The 2024 Budget Hearing was held at 5:16 p.m. Present were Mayor Renfrow, Commissioner Peach, Commissioner Schroter, City Manager Lyle Hammerschmidt and City Clerk Kim Jay.

Commissioner Peach motioned to approve the 2024 Budget, Commissioner Schroter seconded the motion. Motion carried – vote 3-0.

Mayor Renfrow motioned to close the hearing at 5:17 p.m. Commissioner Schroter seconded the motion. Motion carried – vote 3-0.

The regular meeting of the La Crosse City Commission was held at 5:18 p.m. Present were Mayor Renfrow, Commissioner Schroter, Commissioner Peach, City Manager Lyle Hammerschmidt and City Clerk Kim Jay.

Commissioner Peach motioned to approve the minutes of the August 23, 2023 meeting. Commissioner Schroter seconded the motion. Motion carried – vote 3-0.

Commissioner Peach motioned to pay the bills, Mayor Renfrow seconded the motion. Motion carried – vote 3-0.

Commissioner Peach motioned to approve the building permit for Leslie Rogers-shed, Mayor Renfrow seconded the motion. Motion carried – vote 3-0.

City Manager's report: EBH water report; letter of concern/recommendation for the intersection of K4 & Highway 183; Hustler mower listed on purple wave, will be putting on a pickup; capacity test, new engine; new pickup; working on John Deere; water leaks; properties on Main Street for clean up; sick and vacation leave time.

Commissioner Schroter discussed West Park Road.

Mayor Renfrow motioned to adjourn the meeting at 5:54 p.m. Commissioner Peach seconded the motion. Motion carried – vote 3-0.