
AGENDA ITEM

TO: Tim Vandall, City Administrator
FROM: Elizabeth Sanford, Finance Director
DATE: September 1, 2023
SUBJECT: Public Hearing on and Consideration of the Proposed 2024 Budget

Staff is pleased to present the Proposed 2024 Budget for the City of Lansing for consideration. The notice of public hearing summarizing the proposed 2024 budget was published in the *Leavenworth Times* on August 17, 2023, and August 23, 2023.

The proposed 2024 Budget includes \$493,000 worth of *Capital and Supplemental Requests* as discussed at the June 29th work session and summarized as follows:

- General Fund:
 - 10 Patrol Vehicle base radios
 - Hot Box Asphalt Patching Trailer
- Capital Improvements Fund
 - 147th Street box culvert replacement

The proposed 2024 budget reflects a mill levy decrease of 1.598 mills from the previous year's mill levy, but still exceeds the revenue neutral rate by 1.93 mills, or \$233,277.

Action:

Staff recommends that the Council open, hold, and close the public hearing on the Proposed 2024 Budget and make a motion to adopt the same as presented.

2024

CERTIFICATE

To the Clerk of Leavenworth County, State of Kansas

We, the undersigned, officers of

City of Lansing

- 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 Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:				
Allocation of MVT, RVT, 16/20M Veh Tax	Page No. 2			
Schedule of Transfers	3			
Statement of Indebtedness	4			
Statement of Lease-Purchases	5			
Computation to Determine State Library Grant	7			
Fund	K.S.A.			
General	12-101a	7	10,658,716	3,318,152
Debt Service	10-113	8	4,315,634	487,536
Library	12-1220	8	547,443	406,632
Special Highway		9	717,053	
Special Alcohol Liquor		9	100,750	
Special Alcohol Drug		10	30,000	
Sales Tax (\$.45)		10	1,094,844	
Police Equipment Reserve		11	26,500	
Transient Guest Tax		11	253,519	
Capital Improvement		12	1,609,000	
Equipment Reserve		12	161,000	
Mayor's Christmas Tree		13	16,500	
Park Land Trust		13	24	
Swimming Pool		14	900,000	
		14		
Special Parks & Recreation		15	280,450	
Wastewater Utility		16	5,158,846	
Solid Waste		17	835,500	
Non-Budgeted Funds-A		18		
Totals	xxxxxx	26,705,779	4,212,320	
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice	19			
RNR Hearing Notice				
Neighborhood Revitalization	20			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 32.920

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary

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:											
2015-A Refund & Improv	9/10/2015	9/1/2030	1.97	7,130,000	4,565,000	3/1 & 9/1	9/1	131,425	785,000	186,444	735,000
2016-A Refund & Improv	8/10/2016	9/1/2036	2.30	8,135,000	4,950,000	3/1 & 9/1	9/1	148,500	290,000	139,800	300,000
2018-A Refund & Improv	10/31/2018	9/1/2038	3.40	5,500,000	4,660,000	3/1 & 9/1	9/1	164,475	225,000	155,475	230,000
2019-A Sewer Improv	2/1/2019	9/1/2039	3.03	2,065,000	1,880,000	3/1 & 9/1	9/1	60,998	80,000	57,798	85,000
2020-A Refunding	10/1/2020	9/1/2028	0.45	4,180,000	2,005,000	3/1 & 9/1	9/1	58,450	1,125,000	24,700	660,000
2022-A Improvement	7/13/2022	9/1/2042	3.63	4,520,000	4,520,000	3/1 & 9/1	9/1	203,512	130,000	174,369	160,000
Total G.O. Bonds Revenue Bonds:					22,580,000			767,360	2,635,000	738,586	2,170,000
Total Revenue Bonds Other:					0			0	0	0	0
Temp Note 2020-1	10/1/2020	9/1/2024	0.30	2,210,000	2,210,000	3/1 & 9/1	9/1	6,630	0	6,630	2,210,000
Total Other					2,210,000			6,630	0	6,630	2,210,000
Total Indebtedness					24,790,000			773,990	2,635,000	745,216	4,380,000

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

Budgeted Year: 2024

Library found in: City of Lansing
Leavenworth County

As provided in KSA 79-2553 *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	Proposed Year
	<u>2023</u>	<u>2024</u>
Ad Valorem	\$310,179	\$406,632
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$35,420	\$30,335
Recreational Vehicle Tax	\$393	\$367
16/20M Vehicle Tax	\$22	\$112
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$346,014	\$437,446
Difference in Total Taxes:	\$91,432	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$109,171,718	\$120,871,115
Did Assessed Valuation Decrease?	No	
Levy Rate	2.841	3.364
Difference in Levy Rate:	0.523	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

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	3,323,891	3,933,435	2,825,807
Receipts:			
Ad Valorem Tax	2,730,895	2,713,529	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	33,645	7,188	
Motor Vehicle Tax	286,081	312,189	265,377
Recreational Vehicle Tax	3,320	3,469	3,207
16/20M Vehicle Tax	842	192	984
Commercial Vehicle Tax	7,611	7,709	4,719
Watercraft Tax	0	0	1,299
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	23,392	19,122	24,716
Local Sales Tax	1,089,645	1,000,000	1,100,000
County Sales Tax	1,019,942	1,000,000	1,000,000
Compensating Use Tax	395,861	300,000	400,000
County Use Tax	374,361	300,000	350,000
Franchise Taxes	789,130	712,800	717,800
Licenses	53,004	52,000	52,000
Permits	110,060	60,000	60,000
Plan/Plat Review Fees	600	2,500	2,500
Court Fees	58,136	40,000	40,000
Police Fines & Fees	391,152	429,500	429,500
Animal Release Fees	13,603	25,000	25,000
City Service Charges	4,416	7,000	7,000
Community Center Fees	15,443	13,000	13,000
Activity Center Fees	750	800	800
Reimbursed Expenses	52,322	70,000	50,000
Federal Grants	10,475	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	8,715	17,000	17,000
Neighborhood Revitalization Rebate	-22,262	-29,135	-33,637
Miscellaneous	9,476	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,460,615	7,063,863	4,531,265
Resources Available:	10,784,506	10,997,298	7,357,072

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget
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[illegible]**CPA Summary**

City of Lansing

2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	114,765	127,595	133,954
Contractual	5,022	5,250	8,900
Commodities	2,300	1,150	1,150
Capital Outlay	4,875	8,700	8,700
Total	126,962	142,695	152,704
Police			
Salaries	1,692,155	2,076,861	2,230,815
Contractual	86,619	97,900	112,900
Commodities	82,327	87,350	95,050
Capital Outlay	71,513	51,500	77,500
C&S			38,000
Total	1,932,614	2,313,611	2,554,265
Municipal Court			
Salaries	98,807	129,965	139,215
Contractual	131,455	119,575	136,575
Commodities	1,052	1,100	1,100
Capital Outlay	6,115	18,100	15,000
Total	237,429	268,740	291,890
Emergency Preparedness			
Capital Outlay	0	3,000	3,000
Total	0	3,000	3,000
Streets			
Salaries	86,948	92,928	98,809
Contractual	56,180	64,500	75,500
Commodities	9,491	19,500	19,500
Capital Outlay	65,716	25,000	50,000
C&S			55,000
Total	218,335	201,928	298,809
Street Lighting			
Contractual	182,533	208,000	250,000
Total	182,533	208,000	250,000
Building Maintenance			
Salaries	55,289	63,767	68,092
Contractual	54,293	18,000	28,500
Commodities	786	1,600	1,800
Capital Outlay	0	0	0
Total	110,368	83,367	98,392
Community/Economic Development			
Salaries	398,191	441,619	524,419
Contractual	52,246	107,400	69,100
Commodities	46,158	37,430	37,350
Capital Outlay	95,036	45,000	45,000
Total	591,631	631,449	675,869
Finance			
Salaries	247,057	267,171	286,020
Contractual	26,399	27,350	26,350
Commodities	2,157	2,500	2,500
Capital Outlay	792	8,500	14,300
Total	276,405	305,521	329,170
Page 1 - Total	3,676,277	4,158,311	4,654,099

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Public Works			
Salaries	234,635	252,896	269,736
Contractual	23,429	40,000	40,000
Commodities	10,088	14,500	15,000
Capital Outlay	0	0	0
Total	268,152	307,396	324,736
City Administrator			
Salaries	169,762	173,839	185,186
Contractual	3,373	3,000	3,000
Commodities	214	600	600
Total	173,349	177,439	188,786
Community Center			
Salaries	0	90	63
Contractual	3,396	6,000	6,000
Commodities	0	0	0
Capital Outlay	0	1,500	1,500
Total	3,396	7,590	7,563
Parks & Recreation			
Salaries	485,500	623,598	664,303
Contractual	60,574	82,550	85,550
Commodities	25,785	25,500	28,500
Capital Outlay	76,670	4,000	4,000
Total	648,529	735,648	782,353
Activity Center			
Salaries	78,314	93,600	100,119
Contractual	47,971	47,000	49,500
Commodities	426	1,300	1,300
Capital Outlay	67,560	0	0
Total	194,271	141,900	150,919
IT			
Contractual	19,742	53,000	53,000
Commodities	6,550	7,000	7,000
Capital Outlay	82,690	95,000	95,000
Total	108,982	155,000	155,000
Council			
Salaries	2,153	2,257	2,260
Contractual	44,695	48,500	48,500
Total	46,848	50,757	50,760
Non-Departmental			
Contractual	314,061	330,650	383,200
Commodities	20,541	11,800	16,300
Capital Outlay	236,665	150,000	320,000
Total	571,267	492,450	719,500
Transfers			
Transfer to CIP	940,000	1,725,000	1,400,000
Transfer to Equipment Reserve	100,000	100,000	100,000
Transfer to Special Highway	120,000	120,000	275,000
Total	1,160,000	1,945,000	1,775,000
Page 2 -Total	3,174,794	4,013,180	4,154,617
Page 1 -Total	3,676,277	4,158,311	4,654,099
Grand Total	6,851,071	8,171,491	8,808,716

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

City of Lansing

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Debt Service			
Unencumbered Cash Balance Jan 1	372,321	483,980	634,111
Receipts:			
Ad Valorem Tax	874,070	955,477	XXXXXXXXXXXXXXXXXX
Delinquent Tax	13,499	0	
Motor Vehicle Tax	126,262	102,853	93,443
Recreational Vehicle Tax	1,464	1,142	1,130
16/20M Vehicle Tax	347	63	346
Commercial Vehicle Tax	3,383	2,539	1,662
Watercraft Tax		0	457
Special Assessments	256,814	256,814	176,022
Transfers from Other Funds	388,075	722,987	719,844
Bond Proceeds	0		2,210,000
Original Issue Premium	0		
Interest on Idle Funds	2,062	800	800
Neighborhood Revitalization Rebate	(7,334)	-10,809	-7,291
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,658,642	2,031,866	3,196,413
Resources Available:	2,030,963	2,515,846	3,830,524
Expenditures:			
Bond Principal	1,185,248	1,361,641	1,359,140
Bond Interest	355,105	513,464	439,864
Bond Issuance Costs	0	0	0
Temp Note Principal	0	0	2,210,000
Temp Note Interest	6,630	6,630	6,630
Cash Basis Reserve (2024 column)			300,000
Miscellaneous			0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,546,983	1,881,735	4,315,634
Unencumbered Cash Balance Dec 31	483,980	634,111	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	1,746,983	2,235,343	4,315,634
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		4,315,634
	Tax Required		485,110
Delinquent Comp Rate:	0.5%		2,426
Amount of 2023 Ad Valorem Tax			487,536

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Library			
Unencumbered Cash Balance Jan 1	165,370	192,766	107,945
Receipts:			
Ad Valorem Tax	309,803	310,179	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,024	0	
Motor Vehicle Tax	29,618	35,420	30,335
Recreational Vehicle Tax	420	393	367
16/20M Vehicle Tax	105	22	112
Commercial Vehicle Tax	977	874	539
Watercraft Tax	0	0	148
Fines & Fees	1,176	500	500
Grants and Donations	5,316	500	500
KS State Library Grant	3,967	3,400	3,000
NEKLS	4,512	2,000	2,000
Interest on Idle Funds	271	400	400
Neighborhood Revitalization Rebate	(2,525)	-3,509	-4,012
Miscellaneous	0	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	357,664	351,179	34,889
Resources Available:	523,034	543,945	142,834
Expenditures:			
Salaries & Benefits	254,481	330,100	351,843
Contractual	4,190	18,900	21,900
Commodities	14,052	21,500	22,200
Capital Outlay	57,545	65,500	71,500
C&S			
Contingency			80,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	330,268	436,000	547,443
Unencumbered Cash Balance Dec 31	192,766	107,945	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	469,442	511,053	547,443
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		547,443
	Tax Required		404,609
Delinquent Comp Rate:	0.5%		2,023
Amount of 2023 Ad Valorem Tax			406,632

City of Lansing

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	327,171	277,210	85,967
Receipts:			
State of Kansas Gas Tax	325,797	325,730	323,320
County Transfers Gas	34,804	33,930	33,680
Permits	973	0	800
Reimbursed Expenses	0	0	0
Transfer from General Fund	120,000	120,000	275,000
Interest on Idle Funds	1,193	2,000	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	482,768	481,660	634,800
Resources Available:	809,939	758,870	720,767
Expenditures:			
Salaries & Benefits	306,053	345,903	371,053
Contractual	90,497	120,000	121,000
Commodities	62,008	87,000	90,000
Capital Outlay	74,171	120,000	70,000
Cash Forward (2024 column)			65,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	532,729	672,903	717,053
Unencumbered Cash Balance Dec 31	277,210	85,967	3,714
2022/2023/2024 Budget Authority Amount:	592,562	713,335	717,053

0

Adopted Budget

Special Alcohol Liquor	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	38,597	62,149	78,821
Receipts:			
Local Alcohol Liquor Tax	23,392	19,122	24,716
Donations	0	0	
Interest on Idle Funds	160	300	300
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,552	19,422	25,016
Resources Available:	62,149	81,571	103,837
Expenditures:			
Contractual	0	750	750
Capital Outlay	0	2,000	50,000
Cash Forward (2024 column)			50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	2,750	100,750
Unencumbered Cash Balance Dec 31	62,149	78,821	3,087
2022/2023/2024 Budget Authority Amount:	2,750	70,750	100,750

CPA Summary

City of Lansing

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol Drug	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	2,938	30,642
Receipts:			
Opioid Lawsuit Settlement	2,938	27,704	0
Donations			
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,938	27,704	0
Resources Available:	2,938	30,642	30,642
Expenditures:			
Contractual	0	0	30,000
Commodities	0	0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	30,000
Unencumbered Cash Balance Dec 31	2,938	30,642	642
2022/2023/2024 Budget Authority Amount:	0	0	30,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Sales Tax (\$\$.45)	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	506,491	696,406	431,420
Receipts:			
Local Sales Tax	489,551	425,000	490,000
Compensation Use Tax	177,851	130,000	175,000
Interest on Idle Funds	1,541	3,000	3,000
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	668,942	558,000	668,000
Resources Available:	1,175,433	1,254,406	1,099,420
Expenditures:			
Transfer to Debt Service	388,075	722,986	719,844
Bernard Park	89,952	100,000	100,000
Land Acquisition	1,000		
Cash Forward (2024 column)			275,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	479,027	822,986	1,094,844
Unencumbered Cash Balance Dec 31	696,406	431,420	4,576
2022/2023/2024 Budget Authority Amount:	738,075	979,987	1,094,844

CPA Summary

City of Lansing

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Police Equipment Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	40,479	65,908	8,908
Receipts:			
Fines & Fees	11,014	8,000	8,000
Sale of Assets	0	10,000	10,000
Reimbursed Expenses	30,751	0	0
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	41,765	18,000	18,000
Resources Available:	82,244	83,908	26,908
Expenditures:			
Acquisition	16,336	75,000	26,500
Cash Forward (2024 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,336	75,000	26,500
Unencumbered Cash Balance Dec 31	65,908	8,908	408
2022/2023/2024 Budget Authority Amount:	20,000	75,000	26,500

Adopted Budget

Transient Guest Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	235,284	217,202	165,835
Receipts:			
Transient Guest Tax	93,461	70,000	70,000
Independence Day Event	0	11,000	11,000
CED Events	0	4,000	4,000
BBQ Contest	6,043	0	0
Fall Festival	3,200	2,000	2,000
Fireworks Donations	0	1,000	1,000
Interest on Idle Funds	227	400	400
Miscellaneous	83	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	103,014	88,400	88,400
Resources Available:	338,298	305,602	254,235
Expenditures:			
Contractual	24,186	27,017	27,769
Commodities	11,491	12,750	12,750
BBQ Contest	18,521	0	0
Independence Day Event	24,259	36,000	40,000
Fireworks	31,675	50,000	11,000
Mayor's Lunch	0	4,000	4,000
Fall Festival	10,201	7,000	7,000
CED Events	763	3,000	3,000
Cash Forward (2024 column)			148,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	121,096	139,767	253,519
Unencumbered Cash Balance Dec 31	217,202	165,835	716
2022/2023/2024 Budget Authority Amount:	237,701	276,747	253,519

CPA Summary

City of Lansing

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Improvement	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	932,081	175,878	153,558
Receipts:			
Reimbursed Expenses	908,626	800,497	
Transfer from General	940,000	1,725,000	1,325,000
Federal Funds Exchange	142,806	130,000	130,000
Interest on Idle Funds	424	1,000	1,200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,991,856	2,656,497	1,456,200
Resources Available:	2,923,937	2,832,375	1,609,758
Expenditures:			
Drainage Maintenance	22,589	125,000	20,000
K-7 & Eisenhower Project	1,577,809	368,817	
Street Contract	770,086	750,000	800,000
Sidewalk Construction	24,403	20,000	25,000
DeSoto Road Project	183,009	0	
Curb Replacement	23,641	100,000	250,000
Drainage Contract	58,423	500,000	400,000
Bridge Maintenance	2,099	25,000	25,000
Towne Centre Improvements	86,000	790,000	
Cash Forward (2024 column)			89,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,748,059	2,678,817	1,609,000
Unencumbered Cash Balance Dec 31	175,878	153,558	758
2022/2023/2024 Budget Authority Amount:	2,219,135	2,693,545	1,609,000

See Tab A

Adopted Budget

Equipment Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	208,340	55,119	50,919
Receipts:			
Sale of Assets	0	10,000	10,000
Reimbursed Expenses	0		
Transfer from General	100,000	100,000	100,000
Interest on Idle Funds	594	800	800
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	100,594	110,800	110,800
Resources Available:	308,934	165,919	161,719
Expenditures:			
Capital Outlay	253,815	115,000	125,000
Cash Forward (2024 column)			36,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	253,815	115,000	161,000
Unencumbered Cash Balance Dec 31	55,119	50,919	719
2022/2023/2024 Budget Authority Amount:	254,000	268,000	161,000

CPA Summary

City of Lansing

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Mayor's Christmas Tree	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	16,756	13,367	13,367
Receipts:			
Donations	1,196	4,000	4,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,196	4,000	4,000
Resources Available:	17,952	17,367	17,367
Expenditures:			
Distributions	4,585	4,000	4,500
Community Events		0	1,000
Cash Forward (2024 column)			11,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,585	4,000	16,500
Unencumbered Cash Balance Dec 31	13,367	13,367	867
2022/2023/2024 Budget Authority Amount:	14,000	4,000	16,500

Adopted Budget

Park Land Trust	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24	24	24
Receipts:			
Park Land Fees	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	24	24	24
Expenditures:			
Park Land Expenses	0	0	24
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	24
Unencumbered Cash Balance Dec 31	24	24	0
2022/2023/2024 Budget Authority Amount:	0	23	24

CPA Summary

City of Lansing

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Swimming Pool	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1		0	265,100
Receipts:			
Local Sales Tax	0	200,000	490,000
Compensation Use Tax	0	65,000	175,000
Interest on Idle Funds		100	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	265,100	665,200
Resources Available:	0	265,100	930,300
Expenditures:			
Swimming Pool	0	0	900,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	900,000
Unencumbered Cash Balance Dec 31	0	265,100	30,300
2022/2023/2024 Budget Authority Amount:	0	0	900,000

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2022	Estimate for 2023	Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

City of Lansing

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,063,795	2,089,332	2,026,369
Receipts:			
Usage Charges	2,947,622	3,030,000	3,030,000
Late Charges	110,083	40,000	80,000
Sewer Connection Fees	3,500	15,000	15,000
City Service Charge	1,505	3,000	3,000
Collections Revenue	0	0	0
Sale of Assets	0	0	0
Reimbursed Expenses	8,012	0	0
Interest on Idle Funds	8,535	100	9,000
Miscellaneous	23,382	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,102,638	3,088,100	3,137,000
Resources Available:	5,166,433	5,177,432	5,163,369
Expenditures:			
Salaries & Benefits	453,229	504,059	639,843
Contractual	724,150	744,750	777,800
Commodities	125,137	122,500	128,540
Capital Outlay	237,690	252,500	257,500
Non Operating Expenditures:			
Debt Service	1,536,895	1,527,254	1,023,163
Equipment Reserve			102,000
Depreciation			1,200,000
Cash Forward (2024 column)			1,030,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,077,101	3,151,063	5,158,846
Unencumbered Cash Balance Dec 31	2,089,332	2,026,369	4,523
2022/2023/2024 Budget Authority Amount:	5,718,619	5,718,619	5,158,846

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of Lansing

will meet on September 7, 2023 at 7:00 PM at Lansing City Hall, 800 1st Terrace, Lansing, KS 66043 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 Lansing City Hall, 800 1st Terrace, Lansing, KS 66043 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	6,851,071	28.437	8,171,491	24.855	10,658,716	3,318,152	27.452
Debt Service	1,546,983	9.368	1,881,735	8.752	4,315,634	487,536	4.034
Library	330,268	3.226	436,000	2.841	547,443	406,632	3.364
Special Highway	532,729		672,903		717,053		
Special Alcohol Liquor			2,750		100,750		
Special Alcohol Drug					30,000		
Sales Tax (\$.45)	479,027		822,986		1,094,844		
Police Equipment Reserve	16,336		75,000		26,500		
Transient Guest Tax	121,096		139,767		253,519		
Capital Improvement	2,748,059		2,678,817		1,609,000		
Equipment Reserve	253,815		115,000		161,000		
Mayor's Christmas Tree	4,585		4,000		16,500		
Park Land Trust					24		
Swimming Pool					900,000		
Special Parks & Recreation	62,722		89,450		280,450		
Wastewater Utility	3,077,101		3,151,063		5,158,846		
Solid Waste	584,516		561,500		835,500		
Non-Budgeted Funds-A	4,684,629						
Totals	21,292,937	41.031	18,802,462	36.448	26,705,779	4,212,320	34.850
Revenue Neutral Rate**							32.920
Less: Transfers	1,548,075		2,667,986		2,494,844		
Net Expenditure	19,744,862		16,134,476		24,210,935		
Total Tax Levied	3,979,202		3,979,185		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	96,977,897		109,171,718		120,871,115		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	23,075,000		20,490,000		22,580,000		
Revenue Bonds	0		0		0		
Other	0		0		2,210,000		
Lease Purchase Principal	13,629		9,421		4,886		
Total	23,088,629		20,499,421		24,794,886		

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

Elizabeth Sanford
City Official Title: Finance Director

City of Lansing

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	2,964,121	24.523	33,637
Debt Service	642,477	5.315	7,291
Library	353,575	2.925	4,012
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	3,960,173	32.764	44,940

2023 July 1 Valuation: 120,871,115

Valuation Factor: 120,871.115

Neighborhood Revitalization Subj to Rebate: 1,371,644

Neighborhood Revitalization factor: 1,371.644

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