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
 - o 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.

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.

				Amount of 2023	Final Tax Rate
		Page	Budget Authority	Ad Valorem	(County Clerk's
Table of Contents: Allocation of MVT, RVT, 16/20M	A Vol. Tox	No.	for Expenditures	Tax	Use Only)
Schedule of Transfers	vi ven rax	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 Transient Guest Tax		11	26,500 253,519		-
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		
			323,000		
Non-Budgeted Funds-A		18			
Totals No.		XXXXXX	26,705,779	4,212,320	
Budget Hearing Notice Combined Rate and Budget Hear	ina Natica	10			County Clerk's Use Only
RNR Hearing Notice	nig Notice	19			
Neighborhood Revitalization		20			Nov 1, 2023 Total
		1 20			Assessed Valuation
			Rev	enue Neutral Rate	32.920
Assisted by:					
	_				
A 11					
Address:					
	_				
Email:					
Attest:	, 2023				
12.000					
County Clerk			Gov	erning Body	
CD 4 C					
CPA Summary					

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

Budgeted Fund	Ad Valorem Levy		I	Allocation for Year 20	24	
for 2023	Tax Year 2022	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,713,529	265,377	3,207	984	4,719	1,299
Debt Service	955,477	93,443	1,130	346	1,662	457
Library	310,179	30,335	367	112	539	148
				<u> </u>		
TOTAL	3,979,185	389,155	4,704	1,442	6,920	1,904

389,155	4,704	1,442	6,920	1,904
0.09780	0.00118			
	0.00116	0.00026		
Comr	nercial Vehicle Fa	actor	0.00174	
	Wat	tercraft Factor		0.00048
	0.09780 or 5/20M Vehicle Factor	0.09780 or 0.00118 5/20M Vehicle Factor Commercial Vehicle Factor	4,704 1,442 0.09780 0.00118	1,442 6,920 0.09780 or 0.00118 5/20M Vehicle Factor 0.00036 Commercial Vehicle Factor 0.00174

2024

Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2022	2023	2024	Statute
General Fund	Special Highway	120,000	120,000	275,000	12-1, 119
General Fund	Capital Improvements	940,000	1,725,000	1,400,000	12-1, 118
General Fund	Equipment Reserve	100,000	100,000	100,000	12-1, 117
Sales Tax (\$.45) Fund	Debt Service	388,075	722,986	719,844	12-197
	Totals	1,548,075	2,667,986	2,494,844	
	Adjustments				
	Adjusted Totals	1,548,075	2,667,986	2,494,844	

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

۲-

2024

STATEMENT OF INDEBTEDNESS

City of Lansing

	Date	Date	Interest		Beginning Amount			Amo	Amount Due	Amo	Amount Due
Type of	of	Jo	Rate	Amount	Outstanding	Date	Date Due	20	2023	20	2024
Debt	Issue	Retirement	%	Issued	Jan 1, 2023	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	866,09	80,000	862,75	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	000,099
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					22,580,000			767,360	2,635,000	738,586	2,170,000
Revenue Bonds:											100
Total Revenue Bonds					0			0	0	0	
Other:											
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	•	0899	2 210 000
Total Indehtodness					34 700 000			777 000	000 2000	745 216	4 200 000
1 Otal Indeptedness		7			74,790,000			1/3,990	7,035,000	/45,216	4,380,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

			 	 	 ,	 	 	,	 	 	,	
Payments Due 2024	0											0
Payments Due 2023	4,886											4,886
Principal Balance As Beginning of 2023	4,886	-										4,886
Total Amount Financed (Beginning Principal)	22,800											Totals
Interest Rate %	7.49											
Term of Contract (Months)	09											
Contract Date	3/29/2019											
ltem Purchased	Dell Storage Array											

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

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>	2024
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?

the State Library.

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

Qualify

Page No. 7

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	3,323,891	3,933,435	2,825,807
Receipts:			2,023,007
Ad Valorem Tax	2,730,895	2.713.529	xxxxxxxxxxxxxxx
Delinquent Tax	33,645	7,188	
Motor Vehicle Tax	286,081	312,189	
Recreational Vehicle Tax	3,320	3,469	
16/20M Vehicle Tax	842	192	984
Commercial Vehicle Tax	7,611	7,709	
Watercraft Tax	0	0	1,299
Gross Earning (Intangible) Tax	0	0	1,255
LAVTR	0	0	0
City and County Revenue Sharing		0	
Local Alcoholic Liquor	23,392	19,122	24,716
Local Sales Tax	1,089,645	1,000,000	
County Sales Tax	1,019,942	1,000,000	
Compensating Use Tax	395,861	300,000	
County Use Tax	374,361	300,000	
Franchise Taxes	789,130	712,800	
Licenses	53,004	52,000	
Permits	110,060	60,000	
Plan/Plat Review Fees	600	2,500	2,500
Court Fees	58,136	40,000	
Police Fines & Fees	391,152	429,500	
Animal Release Fees	13,603	25,000	
City Service Charges	4,416	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

Page No. 7

City of Lansing

FUND PAGE - GENERAL	FUND	PAGE -	GENERAL
----------------------------	------	--------	---------

General	Actual for 2022	Estimate for 2023	Year for 2024
Resources Available:	10,784,506	10,997,298	7,357,072
Expenditures:		and the second s	
Administration	126,962	142,695	152,704
Police	1,932,614	2,313,611	2,554,265
Municipal Court	237,429	268,740	291,890
Emergency Preparedness	0	3,000	3,000
Streets	218,335	201,928	298,809
Street Lighting	182,533	208,000	250,000
Building Maintenance	110,368	83,367	98,392
Community/Economic Development	591,631	631,449	675,869
Finance	276,405	305,521	329,170
Public Works	268,152	307,396	324,736
City Administrator	173,349	177,439	188,786
Community Center	3,396	7,590	7,563
Parks & Recreation	648,529	735,648	
Activity Center	194,271	141,900	150,919
IT	108,982	155,000	155,000
Council	46,848	50,757	50,760
Non-Departmental	571,267	492,450	719,500
Transfers	1,160,000	1,945,000	
Subtotal detail (Should agree with detail)	6,851,071	8,171,491	8,808,716
			, ,
:			
100 000 000 000 000 000 000 000 000 000			
Cash Forward (2024 column)			1,850,000
Miscellaneous		- North Control of the Control of th	-,,
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,851,071	8,171,491	10,658,716
Unencumbered Cash Balance Dec 31	3,933,435		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	8,994,741	9,870,633	10,658,716
2022/2023/2024 Duaget Authority Amount.		-Appropriated Balance	10,036,710
		ure/Non-Appr Balance	10,658,716
	rotat Expellulu	Tax Required	3,301,644
7	Dolinguont Come Bater	•	
1	Delinquent Comp Rate:	0.5%	16,508
	Amount of	2023 Ad Valorem Tax	3,318,152

CPA Summary	

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Page 1	Actual for 2022	Estimate for 2023	Year for 2024
Expenditures:		77.17.0	
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	120,502	142,093	132,704
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	
C&S	/1,313	31,300	77,500
Total	1 022 (14	2 212 (11	38,000
	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		7	
Contractual	182,533	208,000	250,000
7,000			
Total	182,533	208,000	250,000
Building Maintenance	102,000	200,000	250,000
Salaries	55,289	63,767	68,092
Contractual	54,293	18,000	28,500
Commodities	786	1,600	1,800
Capital Outlay	0	1,000	1,800
Сарнат Оппау	U	U	U
Total	110.269	92.267	00.202
Community/Economic Development	110,368	83,367	98,392
	200 101 T	441 (10]	504.710
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
T 1			
Total	591,631	631,449	675,869
Finance	T		
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

Page No. 7b

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Page 2	Actual for 2022	Estimate for 2023	Year for 2024
Expenditures:	710tddi 101 2022	Estimate for 2023	1 Cal 101 2024
Public Works			
Salaries	234,635	252,896	260.726
Contractual	23,429		269,736
Commodities		40,000	40,000
	10,088	14,500	15,000
Capital Outlay	0	0	0
T. (.1	260.470		
Total	268,152	307,396	324,736
City Administrator			V
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	1,500
o up tua. o usta j	07,500		
Total	194,271	141,900	150,919
T	12-13271	171,500	130,717
Contractual	19,742	53,000	53,000
Commodities	6,550	7,000	7,000
Capital Outlay	82,690	95,000	95,000
Сариат Оциау	82,090	93,000	93,000
Total	100 002	155,000	155,000
Council	108,982	155,000	155,000
Salaries	2.152.1	2.257	2.260
	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
		- A Company of the Co	
Page 2 -Total	3,174,794	4,013,180	4,154,617
Page 1 -Total	3,676,277	4,158,311	4,654,099

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

FUND	PAGE FOR	FUNDS WITH	A	TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	372,321	483,980	634,111
Receipts:			
Ad Valorem Tax	874,070	955,477	xxxxxxxxxxxxxxx
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 miscellanous exceed 10% Total Exp			
Total Expenditures	1,546,983	1,881,735	4,315,634
Unencumbered Cash Balance Dec 31	483,980		xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,746,983	2,235,343	4,315,634
3		-Appropriated Balance	
		ure/Non-Appr Balance	
	_ / No 1 P ********	Tax Required	
	Delinquent Comp Rate:	0.5%	2,426
		2023 Ad Valorem Tax	
	2 miledit Of	==== 114 valorem 14x	467,330

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	165,370	192,766	107,945
Receipts:			
Ad Valorem Tax	309,803	310,179	xxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	469,442	511.053	547,443
- ,	Non	-Appropriated Balance	
		ure/Non-Appr Balance	547,443
	*	Tax Required	404,609
	Delinquent Comp Rate:	0.5%	2,023
		2023 Ad Valorem Tax	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2022	Estimate for 2023	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

Adopted Budget

Adopted Budget			
	Prior Year	Current Year	Proposed Budget
Special Alcohol Liquor	Actual for 2022	Estimate for 2023	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

Page No.

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

	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	2,000
Miscellaneous	1,341	3,000	3,000
Does miscellaneous exceed 10% Total Rec	U U		
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			273,000
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

Summary		
Summing,		

City of Lansing

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Police Equipment Reserve	Actual for 2022	Estimate for 2023	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		41/A4
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

	Prior Year	Current Year	Proposed Budget
Transient Guest Tax	Actual for 2022	Estimate for 2023	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		 	

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvement	Actual for 2022	Estimate for 2023	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			110000
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

	Prior Year	Current Year	Proposed Budget
Equipment Reserve	Actual for 2022	Estimate for 2023	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		7,110,000	
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

FUND PAGE FOR FUNDS WITH NO TAX LEVY Adonted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mayor's Christmas Tree	Actual for 2022	Estimate for 2023	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

	Prior Year	Current Year	Proposed Budget
Park Land Trust	Actual for 2022	Estimate for 2023	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	 	

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)			7.00
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

, indepted Budget	***		
	Prior Year	Current Year	Proposed Budget
0	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		A.C. P. A. C.	
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	, 0	0

CPA Summary	The state of the s	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	181,635	197,954	196,230
Receipts:			
Local Alcoholic Liquor Tax	23,392	19,122	24,716
Adult Activity Fees	0	1,350	1,350
Youth Activity Fees	49,559	58,000	58,000
Late Charges	0	35	35
Concession Stand	3,874	5,000	4,000
Activity Center Rental Fee	665	500	600
Donations	0	1,000	1,000
Interest on Idle Funds	9	25	25
Miscellaneous	1,542	2,700	2,700
Does miscellaneous exceed 10% Total Rec	1,372	2,700	2,700
Total Receipts	79,041	87,732	92,426
Resources Available:	260,676	285,686	288,662
Expenditures:	200,070	203,000	200,002
Administration	20,821	21,800	21,800
Baseball/Softball	15,572	19,000	19,000
Basketball	6,925	15,000	15,000
Soccer	15,737	19,200	20,200
Cheerleading	1,805	3,200	3,200
Adult Kickball	3,000	1,750	1,750
Football	1,862	9,500	9,500
Cash Forward (2024 column)			190,000
Miscellaneous	0		**************************************
Does miscellaneous exceed 10% Total Exp			****
Total Expenditures	62,722	89,450	280,450
Unencumbered Cash Balance Dec 31	197,954	196,236	8,212
2022/2023/2024 Budget Authority Amount:	261,940	261,940	280,450

CPA Summary	 4	1000

City of Lansing

FUND PAGE FOR FUNDS WITH NO TAX LEVY

TOND TAGE FOR FUNDS WITH NO TAY			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater Utility	Actual for 2022	Estimate for 2023	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			1,030,000
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:			
2022/2023/2024 Duaget Aumonty Amount:	5,718,619	5,718,619	5,158,846

CPA Summary		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

A 1 A 1D 1			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	120,252	144,756	201,706
Receipts:			
Usage Charges	548,129	560,000	575,000
Late Charges	57,534	55,000	55,000
City Service Charge	645	1,500	1,500
Collections Revenue	0	50	50
Reimbursed Expenses	1,953	1,000	1,500
Interest on Idle Funds	758	900	900
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	609,020	618,450	633,950
Resources Available:	729,272	763,206	835,656
Expenditures:			300,000
Solid Waste Contractor	584,516	560,000	600,000
Computer Software	0	1,500	1,500
			· · · · · · · · · · · · · · · · · · ·
Cash Forward (2024 column)			234,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	584,516	561,500	835,500
Unencumbered Cash Balance Dec 31	144,756	201,706	156
2022/2023/2024 Budget Authority Amount:	770,800	770,800	835,500

City of Lansing

NON-BUDGETED FUNDS (A) (Only the actual budget year for 2022 is reported)

Mon Dudonted Bunda A	۸ <u>در در د</u>		٦	miy ine actual val	agei yeur Ja	(Only the actual budget year for 2022 is reported)	(n)				
(1) Fund Name:	W-spiin	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Towne Centre	ntre	ARPA		DeSoto Road	paq	CIP Parks	rks				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	94,429	Cash Balance Jan 1	511,763	Cash Balance Jan 1	7,100	Cash Balance Jan 1	0	Cash Balance Jan 1		613,292	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Sale of Assets	358,779	Federal Aid	911,764			Bond Proceeds	4,659,064				
Total Receipts	358,779	Total Receipts	911,764	Total Receipts	0	Total Receipts	4,659,064	Total Receipts	0	5,929,607	
Resources Available:	453,208	Resources Available:	1,423,527	Resources Available:	7,100	Resources Available:	4,659,064	Resources Available:	0	6,542,899	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
		Capital Outlay	525,822	Construction	7,100	Bond Issuance Costs	82,430				
						Construction	4,069,277				
Total Expenditures	0	Total Expenditures	525,822	Total Expenditures	7,100	Total Expenditures	4,151,707	Total Expenditures	0	4,684,629	
Cash Balance Dec 31	453,208	Cash Balance Dec 31	897,705	Cash Balance Dec 31	0	Cash Balance Dec 31	507,357	Cash Balance Dec 31	0	1,858,270	* *
											4

**Note: These two block figures should agree.

CPA Summary

18 Page No.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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.

[Prior Year Actual	for 2022	Current Year Estima	te for 2023	Proposed	Budget Year for 20	24
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures		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
Diorary	550,200	3.220	+30,000	2.041	347,443	400,032	3.304
				-			
						· · · · · · · · · · · · · · · · · · ·	
Special Highway	532,729		672,903		717,053		
Special Alcohol Liquor			2,750		100,750		1
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 Swimming Pool					24		
Swamming 1 001					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						
-104							
Totals	21,292,937	41.031	18,802,462	36.448	26,705,779	4,212,320	34.850
I T	1.540.075	1	0.667.006			ue 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 Assessed	3,979,202		3,979,185		xxxxxxxxxxxxxx		
	06.077.007		100 171 710		120.071.115		
Valuation [96,977,897	j l	109,171,718		120,871,115	I	
Outstanding Indebtedness, January 1,	2021		2022		2022		
G.O. Bonds	23,075,000] г	20,490,000	I	2023 22,580,000	1	
Revenue Bonds	0	†	20,490,000				
		-			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 mi	lls			-		•	

*Tax rates are expressed in mills

Elizabeth Sanford

City Official Title: Finance Director

^{**}Revenue Neutral Rate as defined by KSA 79-2988

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
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.