

2020

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of

City of Luray

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	247,299	79,662
Debt Service	10-113	9	4,927	
Library	12-1220	9	5,403	4,543
Special Highway		10	5,050	
Utility		10	463,450	
Cemetery		11	5,000	
		11		
Totals		XXXXXX	731,129	84,205
Budget Summary		12		
Neighborhood Revitalization				

91.387

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

92,989
NO

Assisted by:
Angel & Cook, LLC
Public Accountants
Address:
432 Elm Street - P.O. Box 250
Natoma, KS 67651
Email:
ryan@angelcook.net

Jack L. Cochran
Stephen L. Lempert
Robert A. Lempert
Thomas C. Lempert
Helene Lempert

Date Attested: 8/19/19 2019

Mary K. Lempert
County Clerk

Governing Body

2020

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of

City of Luray

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
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		11			
Totals		XXXXXX	731,129	84,205	
Budget Summary		12			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

92,989
NO

Assisted by:
Angel & Cook, LLC
Public Accountants
Address:
432 Elm Street - P.O. Box 250
Natomia, KS 67651
Email:
ryan@angelcook.net

Jack L. Cochran
Stephen L. Lundy
Benjamin A. Lundy
Thomas C. Lundy
John L. Lundy

Date Attested: _____ 2019

County Clerk

Governing Body

City of Luray

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 91,519
2. Library levy in 2019 budget	- \$ 4,524
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 86,995

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 1,136	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 7,086	
5b. Personal property 2018	- 10,116	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 409	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	1,545	
11. Total estimated valuation July 1, 2019	920,272	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0017	
13. Percentage adjustment increase (12 times 3)	+ \$ 146	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 1,305	
16. Total Percentage Adjustments	\$ 1,451	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>4,543</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>4,543</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u></u>
30. Total Computed Tax Levy		<u>92,989</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	63,128	
2017 Tax Levy (Less Levy for other Governmental Units)	110,923	None
2018 Tax Levy (Less Levy for other Governmental Units)	96,346	Decline
2019 Tax Levy (Less Levy for other Governmental Units)	86,995	Decline
Average Tax Levy (last three years)	98,088	
CPI Adjustment of 0.025	2,452	
Average Tax Levy Adjusted by CPI	100,540	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	79,662	

Exemption from Election Requirement **Yes**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	79,662.000	
2019 Tax Levy (Less Levy for other Governmental Units)	86,995.000	
Change in Levy	-7,333	
CPI Adjustment		1,305
2020 Mill Rate (Less Mills for other Governmental Units)	86.563	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		1,305

Exemption from Election Requirement **Yes**

City of Luray

2020

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	86,995	9,874	275	200	1,086	151
Debt Service						
Library	4,524	513	14	10	56	8
TOTAL	91,519	10,387	289	210	1,142	159

County Treas Motor Vehicle Estimate	<u>10,387</u>					
County Treas Recreational Vehicle Estimate		<u>289</u>				
County Treas 16/20M Vehicle Estimate			<u>210</u>			
County Treas Commercial Vehicle Tax Estimate				<u>1,142</u>		
County Treas Watercraft Tax Estimate					<u>159</u>	
Motor Vehicle Factor	<u>0.11350</u>					
Recreational Vehicle Factor		<u>0.00316</u>				
16/20 Vehicle Factor			<u>0.00230</u>			
Commercial Vehicle Factor				<u>0.01248</u>		
Watercraft Factor					<u>0.00174</u>	

City of Luray

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General Fund	Cemetery			5,000	K.S.A. 79-2934
	Totals	0	0	5,000	
	Adjustments*				
	Adjusted Totals	0	0	5,000	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A Bond	4/20/2010	4/20/2030	4.13	46,600	32,313	4/1	4/1	1,333	2,134	1,245	2,219
Series B Bond	4/20/2010	4/20/2030	4.00	19,000	13,747	4/1	4/1	550	914	513	950
Total G.O. Bonds					46,060			1,883	3,048	1,758	3,169
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KPP-Electric Infrastructure	1/30/2012	6/30/2031	4.42	485,096	381,595	Monthly	Monthly	17,856	18,000	15,966	22,500
Total Other					381,595			17,856	18,000	15,966	22,500
Total Indebtedness					427,655			19,739	21,048	17,724	25,669

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

Budgeted Year: 2020

Library found in: City of Luray
Russell County

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 <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$4,524	\$4,543
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$546	\$513
Recreational Vehicle Tax	\$20	\$14
16/20M Vehicle Tax	\$21	\$10
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$5,111	\$5,080
Difference in Total Taxes:	(\$31)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$916,480	\$920,272
Did Assessed Valuation Decrease?	No	
Levy Rate	4.936	4.937
Difference in Levy Rate:	0.001	
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.

City of Luray

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	507	41,313	74,682
Receipts:			
Ad Valorem Tax	93,708	86,995	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	8,986	7,718	9,874
Recreational Vehicle Tax			275
16/20M Vehicle Tax			200
Commercial Vehicle Tax			1,086
Watercraft Tax			151
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	63,090	70,201	70,500
Franchise Tax	4,263	6,908	7,000
Licenses & Permits	1,144	250	500
Rent	4,575	4,956	5,000
State of Kansas			
Gifts & Grants	3,874		
Insurance Proceeds		11,499	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	15,298	1,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	194,938	189,527	94,586
Resources Available:	195,445	230,840	169,268
Expenditures:			
Salaries & Wages	57,334	68,544	71,971
Employee Benefits	1,072	1,000	2,000
Employment Taxes	4,442	5,320	5,506
KPERS Employer Match	5,164	5,954	6,247
Fees	21,382	14,000	18,000
Library			
Cemetery (Transfer to Cemetery)		2,122	5,000
Reimbursement	1,058	1,000	1,000
Facilities Maintenance	4,220	3,000	5,000
Street Maintenance	2,227	7,800	25,000
Facilities Utilities	4,138	5,800	7,000
Insurance	23,456	23,000	24,000
Vehicle/Equipment/Tools Expense	12,934	3,500	10,000
Animal Control	113	100	500
Office Expense	7,381	9,600	8,800
Dues & Subscriptions	539	1,509	1,300
Advertising	298	209	300
Interest Expense	836	900	1,000
Parks	1,375	1,300	5,000
Capital Outlay	4,948	0	48,175
Cash Forward (2020 column)			
Miscellaneous	1,215	1,500	1,500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	154,132	156,158	247,299
Unencumbered Cash Balance Dec 31	41,313	74,682	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	165,853	210,360	247,299
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			247,299
Tax Required			78,031
Delinquent Comp Rate: 2.1%			1,631
Amount of 2019 Ad Valorem Tax			79,662

CPA Summary

City of Luray

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,839	813	0
Receipts:			
State of Kansas Gas Tax	5,178	5,040	5,050
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,178	5,040	5,050
Resources Available:	10,017	5,853	5,050
Expenditures:			
Street Repair and Maint	9,204	5,853	5,050
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,204	5,853	5,050
Unencumbered Cash Balance Dec 31	813	0	0
2018/2019/2020 Budget Authority Amount	12,609	12,439	5,050

Adopted Budget Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	61,591	33,094	87,450
Receipts:			
Charges to Customers	370,678	372,065	376,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	370,678	372,065	376,000
Resources Available:	432,269	405,159	463,450
Expenditures:			
Salaries & Wages	57,702	40,000	60,000
Employee Benefits & Taxes	9,939	6,888	8,987
Office Expense, Fees, Reimbursements	3,224	4,200	4,500
Capital Outlay	11,311	50,000	141,947
Facilities Expense, Maint & Repair	14,370	15,000	15,000
Utility Service	240,085	160,000	168,000
Vehicle/Fuel & Oil/ Tools & Supplies	27,393	5,000	27,000
Transfer to General			
Debt Repayment	35,151	36,621	38,016
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	399,175	317,709	463,450
Unencumbered Cash Balance Dec 31	33,094	87,450	0
2018/2019/2020 Budget Authority Amount	413,132	496,275	463,450

CPA Summary

City of Luray

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Cemetery	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from General Fund			5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	5,000
Resources Available:	0	0	5,000
Expenditures:			
Cemetery Improvement & Deferred Maint.			5,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	5,000
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	5,000

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

CPA Summary

2020

NOTICE OF BUDGET HEARING

The governing body of

City of Luray

will meet on August 14, 2019 at 7:00 PM at Luray Community Center, 115 S Main St., Luray, KS 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 Luray City Office, 115 S. Main St., Luray, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	154,132	104.843	156,158	94.923	247,299	79,662	86.563
Debt Service	4,931		4,931		4,927		
Library	4,502	5.352	5,017	4.936	5,403	4,543	4.937
Special Highway	9,204		5,853		5,050		
Utility	399,175		317,709		463,450		
Cemetery					5,000		
Totals	571,944	110.195	489,668	99.859	731,129	84,205	91.500
Less: Transfers	0		0		5,000		
Net Expenditure	571,944		489,668		726,129		
Total Tax Levied	101,265		91,519		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	918,950		916,480		920,272		

Outstanding Indebtedness,

January 1,	<u>2017</u>	<u>2018</u>	<u>2019</u>
G.O. Bonds	51,802	48,989	46,060
Revenue Bonds	0	0	0
Other	417,595	399,595	381,595
Lease Purchase Principal	0	0	0
Total	469,397	448,584	427,655

*Tax rates are expressed in mills

Krysta Cash

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RUSSELL COUNTY, ss:

Rita Sharp, being first duly sworn, deposes and says: That she is publisher of **The Lucas-Sylvan News**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Lucas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular entire issue of said newspaper for One (1) consecutive week(s), the first publication thereof being made as aforesaid on the 18th day of July, 2019, with subsequent publications being made on the following dates:

_____, 2019 _____, 2019
 _____, 2019 _____, 2019

Subscribed and sworn to before me this 25th day July, 2019

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS

Notary Public

Printer's fee \$ 44.55
 Additional copies \$ _____
 Total \$ 44.55

NOTICE

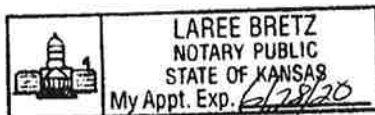
will meet on August 14, 2019 at 7:00 PM at Lucas purpose of hearing and answering objections of taxpayers relating to ad valorem tax. Detailed budget information is available at Lucas Website at this hearing.

B
 Proposed Budget 2020 Expenditures and Amount of Current Maximum Taxes of the 2020 Estimated Tax Rate is subject

FUND	Prior Year Actual for 2018		Proposed Budget for 2020	
	Expenditures	Actual Tax Rate	Expenditures	Amount of 2019 Ad Valorem Tax
General	154,132	104,843		
Debt Service	4,931			79,662
Library	4,502	5,352		4,943
Special Highway	9,264			
Utility	399,175			
Cemetery				
Totals	571,944	119,195		84,205
Less: Transfers	0			
Net Expenditure	571,944			
Total Tax Levied	101,265			
Assessed Valuation	918,950			
Outstanding Indebtedness, January 1, 2017	51,802			
G.O. Bonds	0			
Revenue Bonds	417,595			
Other:	0			
Lease Purchase Principal	469,197			
Total	1,039,501			

*Tax rates are expressed in mills

 Krista Cash
 City Official Title: City Clerk



asked the City Clerk to run an ad in consensus approved the request.

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
City of Lucas
will meet on August 14, 2019 at 7:00 PM at Lucas Community Center, 115 S Main St., Lucas, KS 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 Lucas City Office, 115 S Main St., Lucas, KS and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	2019 Actual	2019 Estimate	2019 Actual	2019 Estimate	2020 Proposed Budget
General	154,132	104,843	156,158	94,923	79,662
Debt Service	4,931	4,931	4,931	4,931	4,931
Library	4,502	5,352	5,017	4,936	4,543
Special Highway	9,204		5,853		
Utility	399,175		317,799		
Commodity					
Totals	571,944	110,195	489,668	99,859	84,205
Less: Transfers	0		0		
Net Expenditure	571,944		489,668		
Total Tax Levied	101,265		91,510		
Assessed Valuation	918,990		916,480		
Outstanding Indebtedness,					
January 1,	51,802		48,999		
G.O. Bonds	0		0		
Revenue Bonds	0		0		
Other	417,495		399,595		
Lease Purchase Principal	0		0		
Total	469,297		448,594		

*Tax rates are expressed in mills.

Krista Cook
City Official Title: City Clerk

NOTICE OF BUDGET HEARING

The governing body of
Lucas Township
will meet on August 13, 2019 at 7:00 PM at American Legion Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at American Legion Hall and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	2018 Actual	2018 Estimate	2019 Actual	2019 Estimate	2020 Proposed Budget
General	12,627	4,298	12,101	4,136	11,676
Road	39,515	19,885	42,601	19,862	39,414
Special Machinery	52,142	24,184	54,702	23,998	51,690
Totals	104,284	48,367	109,404	48,000	102,780
Less: Transfers	13,244		13,244		
Net Expenditure	91,040		96,160		
Total Tax Levied	48,150		49,394		
Assessed Valuation	2,746,608		2,816,722		
Township Assessed Valuation Only					
Outstanding Indebtedness,					
Jan 1	0		0		
G.O. Bonds	0		0		
Lease Purchase Principal	0		0		
Total	0		0		

*Tax rates are expressed in mills.

Dan H. Threlkeld
Township Official