

2020

**CERTIFICATE**

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

**City of Lucas**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 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
<b>Table of Contents:</b>		Page No.		
Computation to Determine Limit 2020		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	299,111	42,080
Debt Service	10-113	9		
Library	12-1220	9	10,270	8,540
Industrial Development		10	10,000	8,053
Airport		10	6,290	2,255
Special Highway		11	13,638	
Electric Utility		11	1,049,780	
Water Utility		12	125,723	
Sewer Utility		12	107,086	
Sanitation		13	53,021	
Capital Improvements		13	70,000	
				33,474
<b>Totals</b>		xxxxxx	1,744,919	60,928
Budget Summary		14		
Neighborhood Revitalization				
				County Clerk's Use Only
				1820059
				Nov 1, 2019 Total Assessed Valuation

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

**60,928**  
**NO**

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

Date Attested: 8/19/19 2019

May K. Huss  
County Clerk

Governing Body

Tammy M. Dougherty  
Janis H. Parks  
Joan Stramel  
Cheryl Leach  
Cory D. Long

2020

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County Clerk

Governing Body

City of Lucas

2020

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 60,391
2. Library levy in 2019 budget	- \$ 8,342
Other tax entity levy in 2019 budget	- \$ 10,779
3. Net tax levy	\$ 41,270

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+ 8,268	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 84,122	
5b. Personal property 2018	- 94,897	
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 :	+ 115	
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)	8,383	
11. Total estimated valuation July 1, 2019	1,815,407	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0046	
13. Percentage adjustment increase (12 times 3)	+ \$ 191	
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)	\$ 619	
16. Total Percentage Adjustments	\$ 810	

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	<u>8,540</u>
Other tax entity levy - 2020 budget:	+	<u>8,053</u>
Other tax entity levy - 2020 budget:	+	<u>2,255</u>
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>18,848</u>
<b>29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	<u>          </u>
<b>30. Total Computed Tax Levy</b>		<u><b>60,928</b></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)	38,979	
2017 Tax Levy (Less Levy for other Governmental Units)	40,213	None
2018 Tax Levy (Less Levy for other Governmental Units)	38,794	Decline
2019 Tax Levy (Less Levy for other Governmental Units)	41,270	None
Average Tax Levy (last three years)	40,092	
CPI Adjustment of 0.025	1,002	
Average Tax Levy Adjusted by CPI	41,095	
2020 Total Tax Levy (Less Levy for Other Governmental Uni	42,080	

**Exemption from Election Requirement** **No**

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss 0

2020 Tax Levy (Less Levy for other Governmental Units)	42,080.000
2019 Tax Levy (Less Levy for other Governmental Units)	41,270.000
Change in Levy	810

CPI Adjustment	619
2020 Mill Rate (Less Mills for other Governmental Units)	23.179

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	619

**Exemption from Election Requirement** **No**



City of Lucas

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	41,270	7,684	168	121	193	51
Debt Service						
Library	8,342	1,553	34	24	39	10
Industrial Development	8,579	1,597	35	25	40	10
Airport	2,200	410	9	6	10	0
TOTAL	60,391	11,244	246	176	282	71

County Treas Motor Vehicle Estimate 11,244

County Treas Recreational Vehicle Estimate 246

County Treas 16/20M Vehicle Estimate 176

County Treas Commercial Vehicle Tax Estimate 282

County Treas Watercraft Tax Estimate 71

Motor Vehicle Factor 0.18619

Recreational Vehicle Factor 0.00407

16/20 Vehicle Factor 0.00291

Commercial Vehicle Factor 0.00467

Watercraft Factor 0.00118

City of Lucas

2020

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
Electric Utility	General	75,000	60,000	50,000	12-825d
Electric Utility	Electric Reserve	-	-	13,000	12-825d
Water / Sewer Utility	Water / Sewer Reserve	-	-	10,000	12-825d
General Fund	Capital Improvements	-	-	1,500	12-1, 118
Electric Utility	Capital Improvements	-	-	50,000	12-1, 118
<b>Totals</b>		75,000	60,000	124,500	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		75,000	60,000	124,500	

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

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

**Budgeted Year: 2020**

Library found in: City of Lucas  
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	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem Tax	\$8,342	\$8,540
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$1,751	\$1,553
Recreational Vehicle Tax	\$29	\$34
16/20M Vehicle Tax	\$29	\$24
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$10,151	\$10,151
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,695,027	\$1,815,407
Did Assessed Valuation Decrease?	No	
Levy Rate	4.921	4.704
Difference in Levy Rate:	(0.217)	
Qualify for grant:	Not Qualify	

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

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

City of Lucas

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,095	7,317	91,509
Receipts:			
Ad Valorem Tax	43,816	41,270	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		8,050	7,684
Recreational Vehicle Tax		130	168
16/20M Vehicle Tax	597	131	121
Commercial Vehicle Tax	0	148	193
Watercraft Tax			51
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	56,520	69,553	70,000
Franchise Tax	9,201	14,571	15,000
Licenses	910	2,364	2,150
Rent	8,859	11,906	12,000
Transfer from Utility Funds	75,000	60,000	50,000
Municipal Court		180	150
Grants	8,288	24,625	
Reimbursements/Insurance Proceeds	150		
In Lieu of Tax (IRB)			
Interest on Idle Funds	282	1,008	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	5,125	25,090	8,250
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>208,748</b>	<b>259,026</b>	<b>166,767</b>
<b>Resources Available:</b>	<b>213,843</b>	<b>266,343</b>	<b>258,276</b>
Expenditures:			
Salaries & Wages	45,949	40,869	46,000
Employee Benefits	24,071	23,146	24,303
Employee Taxes & KPERS Employer Mat	6,964	6,711	7,554
Fees	25,065	29,051	30,000
Library	619	600	600
Building Expenses	2,247	1,836	5,000
Employee Education/Reimbursement	3,010	1,500	1,000
Facilities Maintenance	1,033	400	2,000
Street Maintenance	3,875	4,000	8,800
Facilities Utilities	1,192	1,923	2,000
Insurance	28,565	27,361	30,000
Vehicle/Equipment/Tools Expense	11,965	10,213	12,000
Animal Control	317	300	300
Office Expense	5,872	7,694	7,800
Dues & Subscriptions	3,750	4,000	4,400
Advertising	1,152	1,783	1,850
Interest Expense	196	364	300
Capital Outlay	29,967		98,704
Parks	7,345	5,000	5,000
Community Impr. Prog. / Trsfr. To Cap. Imp.			11,500
Cash Forward (2020 column)			
Miscellaneous	3,372	8,083	
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>206,526</b>	<b>174,834</b>	<b>299,111</b>
Unencumbered Cash Balance Dec 31	7,317	91,509	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	222,595	232,867	299,111
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			299,111
Tax Required			40,835
Delinquent Comp Rate: 3.1%			1,245
Amount of 2019 Ad Valorem Tax			<b>42,080</b>

CPA Summary
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City of Lucas

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	13,031	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		3.1%	0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Library</b>			
Unencumbered Cash Balance Jan 1	248	359	323
Receipts:			
Ad Valorem Tax	9,373	8,342	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,751	1,553
Recreational Vehicle Tax		29	34
16/20M Vehicle Tax		29	24
Commercial Vehicle Tax		32	39
Watercraft Tax			10
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Receipts</b>	<b>9,373</b>	<b>10,183</b>	<b>1,660</b>
<b>Resources Available:</b>	<b>9,621</b>	<b>10,542</b>	<b>1,983</b>
Expenditures:			
Appropriations	9,262	10,119	10,170
Library Fees Other		100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>9,262</b>	<b>10,219</b>	<b>10,270</b>
Unencumbered Cash Balance Dec 31	359	323	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	10,138	10,219	10,270
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,270
		Tax Required	8,287
Delinquent Comp Rate:		3.1%	253
Amount of 2019 Ad Valorem Tax			8,540

Qualifies for

CPA Summary

City of Lucas

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Industrial Development</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	478
Receipts:			
Ad Valorem Tax	9,783	8,579	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,807	1,597
Recreational Vehicle Tax		30	35
16/20M Vehicle Tax		29	25
Commercial Vehicle Tax		33	40
Watercraft Tax			10
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>9,783</b>	<b>10,478</b>	<b>1,707</b>
<b>Resources Available:</b>	<b>9,783</b>	<b>10,478</b>	<b>2,185</b>
Expenditures:			
Chamber of Commerce	9,783	10,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>9,783</b>	<b>10,000</b>	<b>10,000</b>
Unencumbered Cash Balance Dec 31	0	478	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	11,000	11,000	10,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			10,000
			Tax Required
			7,815
Delinquent Comp Rate:		3.1%	238
Amount of 2019 Ad Valorem Tax			8,053

**Adopted Budget**

<b>Airport</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	862	2,082	3,067
Receipts:			
Ad Valorem Tax	2,635	2,200	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			410
Recreational Vehicle Tax			9
16/20M Vehicle Tax			6
Commercial Vehicle Tax			10
Watercraft Tax			0
Rents	300	500	600
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>2,935</b>	<b>2,700</b>	<b>1,035</b>
<b>Resources Available:</b>	<b>3,797</b>	<b>4,782</b>	<b>4,102</b>
Expenditures:			
Capital Outlay			4,500
Insurance	1,715	1,715	1,790
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>1,715</b>	<b>1,715</b>	<b>6,290</b>
Unencumbered Cash Balance Dec 31	2,082	3,067	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	10,550	12,047	6,290
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			6,290
			Tax Required
			2,188
Delinquent Comp Rate:		3.1%	67
Amount of 2019 Ad Valorem Tax			2,255

CPA Summary

City of Lucas

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,752	2,808	2,888
Receipts:			
State of Kansas Gas Tax	10,707	10,730	10,750
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>10,707</b>	<b>10,730</b>	<b>10,750</b>
<b>Resources Available:</b>	<b>15,459</b>	<b>13,538</b>	<b>13,638</b>
Expenditures:			
Street Repair and Maint	12,651	10,650	13,638
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>12,651</b>	<b>10,650</b>	<b>13,638</b>
Unencumbered Cash Balance Dec 31	2,808	2,888	0
2018/2019/2020 Budget Authority Amoun	15,967	10,650	13,638

Adopted Budget <b>Electric Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	44,874	145,479	260,780
Receipts:			
Charges to Customers	824,472	787,690	789,000
Interest on Idle Funds	1,226		
Miscellaneous	3,885		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>829,583</b>	<b>787,690</b>	<b>789,000</b>
<b>Resources Available:</b>	<b>874,457</b>	<b>933,169</b>	<b>1,049,780</b>
Expenditures:			
Salaries & Wages	69,720	41,244	43,306
Employee Benefits & Taxes	26,970	30,262	31,775
Fees, Uniform Expense	8,120	6,877	7,221
Vehicle/Equipment/Tools Expense	8,858	3,224	6,500
Facilities Expense	2,355	4,033	4,500
Electric Service	535,496	524,460	550,000
Capital Outlay			291,178
Office Expense	2,251	2,289	2,300
Transfer to General Fund / Capital Imp.	75,000	60,000	113,000
Cash Forward (2020 column)			
Miscellaneous	208		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>728,978</b>	<b>672,389</b>	<b>1,049,780</b>
Unencumbered Cash Balance Dec 31	145,479	260,780	0
2018/2019/2020 Budget Authority Amoun	842,113	855,703	1,049,780

CPA Summary



City of Lucas

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	20,052	16,762	39,723
Receipts:			
Charges to Customers	84,358	85,000	86,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>84,358</b>	<b>85,000</b>	<b>86,000</b>
<b>Resources Available:</b>	<b>104,410</b>	<b>101,762</b>	<b>125,723</b>
Expenditures:			
Salaries & Wages	23,671	25,612	26,893
Employee Benefits & Taxes	21,094	10,681	11,535
Fees/Employee Education & Reimburseme	12,206	7,857	8,643
Capital Outlay/Maintenance	19,039	8,800	63,902
Facilities Utilities	2,009	2,602	3,000
Insurance/Office Expenses	832	487	750
Vehicle/Equipment/Tools/Supplies Expens	8,547	6,000	6,000
Transfer to Water Reserve	0	0	5,000
Cash Forward (2020 column)			
Miscellaneous	250		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>87,648</b>	<b>62,039</b>	<b>125,723</b>
Unencumbered Cash Balance Dec 31	16,762	39,723	0
2018/2019/2020 Budget Authority Amount	131,722	105,839	125,723

Adopted Budget Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6,652	19,642	40,086
Receipts:			
Charges to Customers	67,711	63,413	67,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>67,711</b>	<b>63,413</b>	<b>67,000</b>
<b>Resources Available:</b>	<b>74,363</b>	<b>83,055</b>	<b>107,086</b>
Expenditures:			
Salaries & Wages	28,661	18,283	19,197
Employee Benefits & Taxes	21,846	9,698	11,153
Fees, Dues & Permits	1,135	1,144	1,450
Capital Outlay/Maintenance	72	7,305	64,136
Vehicle/Equipment/Tools Expense		1,000	1,000
Chemicals/Supplies/Office	3,007	4,919	5,000
Transfer to Sewer Reserve			5,000
Cash Forward (2020 column)			
Miscellaneous		620	150
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>54,721</b>	<b>42,969</b>	<b>107,086</b>
Unencumbered Cash Balance Dec 31	19,642	40,086	0
2018/2019/2020 Budget Authority Amount	86,452	82,080	107,086

CPA Summary

City of Lucas

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sanitation</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,029	4,689	7,021
Receipts:			
Collections from Customers	49,720	46,252	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>49,720</b>	<b>46,252</b>	<b>50,000</b>
<b>Resources Available:</b>	<b>50,749</b>	<b>50,941</b>	<b>57,021</b>
Expenditures:			
Contractual Services	46,060	43,920	48,000
Capital Outlay			5,021
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>46,060</b>	<b>43,920</b>	<b>53,021</b>
Unencumbered Cash Balance Dec 31	4,689	7,021	4,000
2018/2019/2020 Budget Authority Amount	47,500	73,405	53,021

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Capital Improvements</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Sales Tax--1/2%			18,743
Transfer from General Fund			1,500
Transfer from Electric Utility			50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>70,243</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>70,243</b>
Expenditures:			
Sewer Line to East City Annexation			70,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>70,000</b>
Unencumbered Cash Balance Dec 31	0	0	243
2018/2019/2020 Budget Authority Amount	0	0	70,000

CPA Summary

## NOTICE OF BUDGET HEARING

The governing body of

City of Lucas

will meet on August 13, 2019 at 6:45 PM at Lucas Golden Age Center, 210 S Main St., Lucas, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Lucas Civic Center, 201 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	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	206,526	22.961	174,834	24.348	299,111	42,080	23.179
Debt Service							
Library	9,262	4.994	10,219	4.921	10,270	8,540	4.704
Industrial Development	9,783	5.152	10,000	5.061	10,000	8,053	4.436
Airport	1,715	1.360	1,715	1.298	6,290	2,255	1.242
Special Highway	12,651		10,650		13,638		
Electric Utility	728,978		672,389		1,049,780		
Water Utility	87,648		62,039		125,723		
Sewer Utility	54,721		42,969		107,086		
Sanitation	46,060		43,920		53,021		
Capital Improvements					70,000		
Totals	1,157,344	34.467	1,028,735	35.628	1,744,919	60,928	33.561
Less: Transfers	75,000		60,000		124,500		
Net Expenditure	1,082,344		968,735		1,620,419		
Total Tax Levied	58,237		60,391		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,689,514		1,695,027		1,815,407		

## Outstanding Indebtedness,

	2017	2018	2019
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

**Kay Mettlen**

City Official Title: City Clerk

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RUSSELL COUNTY, ss:

Rita Sharp, being first duly sworn, deposes and says: That she is publisher of The Lucas News, a weekly newspaper printed in the town of Lucas, Kansas, and of general circulation in Russell County, Kansas, on a weekly basis in that said newspaper is not a trade, religious

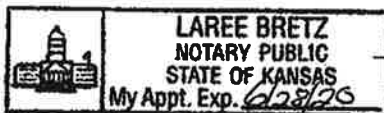
published at least weekly 50 times a year; continuously and uninterruptedly in said county for more than five years prior to the first publication; and has been admitted at the post office of Lucas in Kansas as second class matter.

A true copy thereof and was published in the newspaper for One (1) consecutive week(s), being made as aforesaid on the 18th day of August, 2019, subsequent publications being made on the following days:

\_\_\_\_\_ 2019

\_\_\_\_\_ 2019

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



Laree Bretz  
Notary Public

Printer's fee \$ 42.08

Additional copies \$ \_\_\_\_\_

Total \$ 42.08

State of Kansas  
City of Lucas  
2020

**NOTICE OF BUDGET HEARING**

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<b>Totals</b>	<b>1,157,344</b>	<b>34.467</b>	<b>1,028,725</b>	<b>35.628</b>	<b>1,744,919</b>	<b>60,928</b>
Local Transfers	75,000		60,000		124,500	
Net Expenditure	1,082,344		968,725		1,620,419	
Total Tax Levied	58,237		41,591			
Assessed Valuation	1,689,514		1,695,027		1,815,407	

Outstanding Indebtedness, January 1, 2017

	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

\_\_\_\_\_  
City Official Title: City Clerk