State of Kansas
City

2016

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
City of Lincolnville, Kansas
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 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

			2016 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit 2016		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	12-101a	7	146,533	45,575	47.909
Debt Service	10-113				
Sewer	13-1018j	8	55,162	9,247	9.721
		8			
Special Highway		9	34,496		
Capital Improvement		9	66,385		
Totals		xxxxxx	302,576	54,822	57.630
Notice of the vote to adopt required to be published and attached to the budg				Yes	County Clerk's Use Only
Budget Summary		10			951,278
Neighborhood Revitalization		11			Nov 1, 2015 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S. Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com
jannolde@sjhl.com
Date Attested: August 3, 2015

Sherri Pankratz

Shelley Kaiser

Barbara L. Kaiser

~~County~~ Clerk

Governing Body

August 20, 2015
Linda Spencer,
Co Clerk

City of Lincolnville, Kansas 2016

Computation to Determine Limit for 2016

				Amount of Levy
1. Total tax levy amount in 2015 budget			+ $	52,966
2. Debt service levy in 2015 budget			- $	0
3. Tax levy excluding debt service			$	52,966

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :			+	221
5. Increase in personal property for 2015 :				
5a. Personal property 2015	+	10,142		
5b. Personal property 2014	-	9,914		
5c. Increase in personal property (5a minus 5b)			+	228 (Use Only if > 0)
6. Valuation of annexed territory for 2015 :				
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 2015 :			+	213
8. Total valuation adjustment (sum of 4, 5c, 6d &7)				662
9. Total estimated valuation July 1, 2015		955,441		
10. Total valuation less valuation adjustment (9 minus 8)				954,779
11. Factor for increase (8 divided by 10)				0.00069

12. Amount of increase (11 times 3)	+ $	37
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	$	53,003
14. Debt service levy in this 2016 budget		0
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		53,003
16. Consumer Price Index for all urban consumers for calendar year 2014		1.60%
17. Consumer Price Index adjustment (3 times 16)	$	847
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	$	53,850

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 ou must publish notice of vote by the governing body to adopt such budget in the official county newspaper an attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is $1,000 or less.

City of Lincolnville, Kansas

2016

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	44,032	6,017	137	138	0	42
Debt Service						
Library						
Sewer	8,934	1,221	28	28	0	8
TOTAL	52,966	7,238	165	166	0	50

County Treas Motor Vehicle Estimate 7,238

County Treas Recreational Vehicle Estimate 165

County Treas 16/20M Vehicle Estimate 166

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 50

Motor Vehicle Factor 0.13665

Recreational Vehicle Factor 0.00312

16/20 Vehicle Factor 0.00313

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00094

City of Lincolnville, Kansas 2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
Sewer	Capital Improvement	18,000	8,000	8,000	KSA 12-825d
	Totals	18,000	8,000	8,000	
	Adjustments*				
	Adjusted Totals	18,000	8,000	8,000	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

City of Lincolnville, Kansas

2016

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Water Pollution Control											
Revolving Loan Fund	8/24/12	9/1/2054	2.30	245,275	240,411	3/1, 9/1	3/1, 9/1	5,473	9,896	5,244	10,125
Total Other					**240,411**			**5,473**	**9,896**	**5,244**	**10,125**
Total Indebtedness					**240,411**			**5,473**	**9,896**	**5,244**	**10,125**

City of Lincolnville, Kansas

2016

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2015	Payments Due 2015	Payments Due 2016
None							
				Totals	0	0	0

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

City of Lincolnville, Kansas 2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	51,120	72,009	73,182
Receipts:			
Ad Valorem Tax	40,323	44,032	xxxxxxxxxxxxxxxx
Delinquent Tax	230	100	100
Motor Vehicle Tax	6,816	5,439	6,017
Recreational Vehicle Tax	147	81	137
16/20M Vehicle Tax	133	172	138
Commercial Vehicle Tax	77	0	0
Watercraft Tax	0	218	42
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	16	43	17
Community Building Rent	1,200	1,500	1,500
Local Sales Tax	12,328	10,000	10,000
Franchise Tax	11,536	9,500	9,500
Licenses	0	200	200
Connecting Links	108	125	125
In Lieu of Tax (IRB)			
Interest on Idle Funds	128	0	0
Miscellaneous	7,342	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	80,384	71,410	27,776
Resources Available:	131,504	143,419	100,958
Expenditures:			
Capital Outlay	6,400	2,000	47,809
Streets	2,127	6,000	27,000
Parks	6,152	8,500	9,000
General Administration	8,439	10,000	13,000
Street Lights	5,339	6,000	6,000
Insurance	8,248	9,000	9,000
Other	2,905	3,000	3,000
Social Security & Med	1,419	2,000	2,000
Shop Parts & Maintenance	3,083	6,000	10,000
Burn Site	822	700	1,200
Celebration	4,353	4,500	6,000
City Hall	3,765	5,500	5,500
Community Bldg	6,443	7,000	7,000
Neighborhood Revitalization Rebate		37	24
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	59,495	70,237	146,533
Unencumbered Cash Balance Dec 31	72,009	73,182	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	98,100	117,253	146,533
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	146,533
		Tax Required	45,575
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	45,575

City of Lincolnville, Kansas 2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	32,295	29,775	26,580
Receipts:			
Ad Valorem Tax	8,184	8,934	xxxxxxxxxxxxxxxx
Delinquent Tax	46	50	50
Motor Vehicle Tax	1,354	1,103	1,221
Recreational Vehicle Tax	29	16	28
16/20M Vehicle Tax	26	35	28
Commercial Vehicle Tax	15	0	0
Watercraft Tax	0	45	8
Sewer Fees	18,881	18,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R	-		
Total Receipts	28,535	28,183	19,335
Resources Available:	60,830	57,958	45,915
Expenditures:			
Capital Outlay	0	0	23,787
Maintenance	5,371	8,000	8,000
Tfr to Cap Improvement	18,000	8,000	8,000
Loan Payment	7,684	15,370	15,370
Neighborhood Revitalization Rebate	0	8	5
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	31,055	31,378	55,162
Unencumbered Cash Balance Dec 31	29,775	26,580	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	56,156	54,850	55,162
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,162
		Tax Required	9,247
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	9,247

Adopted Budget

0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
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			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	0

City of Lincolnville, Kansas 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	19,266	24,326	29,406
Receipts:			
State of Kansas Gas Tax	5,060	5,080	5,090
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,060**	**5,080**	**5,090**
Resources Available:	**24,326**	**29,406**	**34,496**
Expenditures:			
Street Repair and Maint	0	0	34,496
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**34,496**
Unencumbered Cash Balance Dec 31	24,326	29,406	0
2014/2015/2016 Budget Authority Amoun	24,443	29,306	34,496

Adopted Budget Capital Improvement	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	41,207	55,385	58,385
Receipts:			
Transfer from Sewer	18,000	8,000	8,000
Grant	197,957	3,750	0
Revolving Loan Proceeds	209,723	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**425,680**	**11,750**	**8,000**
Resources Available:	**466,887**	**67,135**	**66,385**
Expenditures:			
Sewer Cleaning	4,588	5,000	5,000
Sewer Project	0	0	61,385
Sewer Pond Project	406,914	3,750	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**411,502**	**8,750**	**66,385**
Unencumbered Cash Balance Dec 31	55,385	58,385	0
2014/2015/2016 Budget Authority Amoun	552,724	62,618	66,385

2016

NOTICE OF BUDGET HEARING

The governing body of
City of Lincolnville, Kansas
will meet on August 3, 2015 at 6:45 PM at 218 W. Main, Lincolnville, 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 218 W. Main, Lincolnville, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	59,495	47.715	70,237	47.700	146,533	45,575	47.700
Debt Service							
Sewer	31,055	9.681	31,378	9.678	55,162	9,247	9.678
Special Highway					34,496		
Capital Improvement	411,502		8,750		66,385		
Totals	502,052	57.396	110,365	57.378	302,576	54,822	57.378
Less: Transfers	18,000		8,000		8,000		
Net Expenditure	484,052		102,365		294,576		
Total Tax Levied	52,881		52,966		xxxxxxxxxxxxxxxxx		
Assessed Valuation	921,338		923,104		955,441		

Outstanding Indebtedness, January 1,	2013	2014	2015
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	240,411	240,411
Lease Purchase Principal	0	0	0
Total	0	240,411	240,411

*Tax rates are expressed in mills

0
City Official Title:

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	45,575	47.700	24
0			
Sewer	9,247	9.678	5
TOTAL	54,822	57.379	29

2015 July 1 Valuation: 955,441

Valuation Factor: 955.441

Neighborhood Revitalization Subj to Rebate: 501

Neighborhood Revitalization factor: 0.501

**This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Melvin Honeyfield, being first duly sworn, deposes and says:

That he is the production manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 22nd day of July, 2015.

Melvin Honeyfield

Subscribed and sworn to before me this

22nd day of July, 2015

Ann C. Holt

Notary Public, Marion County, Kansas

My appointment expires the

4th day of June, 2019

(Seal)

ANN C. HOLT
Notary Public - State of Kansas
My Appt. Expires June 4, 2019

PUBLICATION FEE:

$168.00 plus $5.00 for affidavit(s)

RESOLUTION NO. 01-15

A resolution expressing the property taxation policy of the City Council of Lincolnville with respect to financing the annual budget for 2016

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2016 budget of the City of Lincolnville exceeding the amount levied to finance the 2015 budget of the City of Lincolnville, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2014, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, the City of Lincolnville provides essential services to protect the citizens of the City; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the City of Lincolnville that a levy of property taxes in support of the 2016 budget exceeding the amount levied in 2015, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 3 day of August, 2015 by the Lincolnville City Council. [Marion County], Kansas.

Lincolnville City Council

Joseph H. Vailenbrg

Sherri Pankratz

Letty A. V

RECEIVED

OCT 12 2015

MARION COUNTY CLERK
MARION, KS 66861

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Melvin Honeyfield, being first duly sworn, deposes and says:

That he is the production manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 12th day of August, 2015.

Mel Honeyfield

Subscribed and sworn to before me this

12th day of August, 2015

Ann C. Holt

Notary Public, Marion County, Kansas

My appointment expires the

4th day of June, 2019

(Seal)

ANN C. HOLT
Notary Public - State of Kansas
My Appt. Expires 06-04-19

PUBLICATION FEE:

$24.00 plus $5.00 for affidavit(s)

Gazette-Bulletin
Hillsboro Star-Journal
Marion County RECORD

AFFIDAVIT OF PUBLICATION

Publication: Marion County Record **Date:** August 12, 2015

(First published in the
Marion County Record,
Marion, Kansas, August 12, 2015)1t
NOTICE OF VOTE
CITY OF LINCOLNVILLE, KANSAS
Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047.
Total Property Tax Levied
2015 Budget – $52,966
2016 Budget – $54,822
Approved (vote) 4 to 0
M-47-30040

RECEIVED
OCT 01 2015
MARION COUNTY CLERK
MARION, KS 66861