2026

CERTIFICATE

To the Clerk of Lincoln County, State of Kansas
We, the undersigned, officers of
City of Lincoln Center
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	1,692,137	215,662	28.068
Bond & Interest	10-113	9	49,408		
Library	12-1220	9	71,000	63,859	8.311
Employee Benefits	12-16, 102	10	55,000	20,809	2.708
Special Liability	75-6110	10	68,623		
Special Highway		11	104,412		
Special Park & Rec		11	28,582		
Recreation		12	203,193		
Solid Waste		12	135,389		
Electric		13	5,393,278		
Water		14	719,960		
Sewer		15	735,191		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxxx	9,256,173	300,330	39.087
Budget Hearing Notice		18			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			7,683,604
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		19			

Revenue Neutral Rate	39.090
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: November 21, 2025

County Clerk

Governing Body

CPA Summary

THE SEAL OF LINCOLN COUNTY KANSAS COUNTY CLERK

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	217,551	27,926	706	400	1,414	346
Bond & Interest						
Library	62,144	7,977	202	114	404	99
Employee Benefits	20,635	2,649	67	38	134	33
Special Liability						
TOTAL	300,330	38,552	975	552	1,952	478

County Treas Motor Vehicle Estimate	38,552				
County Treas Recreational Vehicle Estimate		975			
County Treas 16/20M Vehicle Estimate			552		
County Treas Commercial Vehicle Tax Estimate				1,952	
County Treas Watercraft Tax Estimate					478

Motor Vehicle Factor	0.12837				
Recreational Vehicle Factor		0.00325			
16/20M Vehicle Factor			0.00184		
Commercial Vehicle Factor				0.00650	
Watercraft Factor					0.00159

City of Lincoln Center

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Solid Waste	General	3,000	2,000	2,000	12-825d
Electric	General	150,000	150,000	150,000	12-825d
Water	General	30,000	30,000	0	12-825d
Sewer	General	15,000	15,000	15,000	12-825d
General	Equipment Reserve	45,000	45,000	45,000	12-1, 117
Sewer	Sewer Utility Reserve	15,000	15,000	30,000	12-631(o)
Electric	Electric Utility Reserve	150,000	150,000	150,000	12-825d
Water	Water Utility Reserve	30,000	30,000	30,000	12-825d
Electric	Bond & Interest	49,904	49,672	49,408	12-825d
	Totals	487,904	486,672	471,408	
	Adjustments*				
	Adjusted Totals	487,904	486,672	471,408	

done

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Lincoln Center

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2017	3/29/2017	3/1/2032	3.20	600,000	353,000	3/1, 9/1	3/1	10,672	39,000	9,408	40,000
Total G.O. Bonds					**353,000**			**10,672**	**39,000**	**9,408**	**40,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KPWS Loan Fund	4/23/2021	2/1/2042	1.29	1,105,961	1,006,642	2/1, 8/1	2/1, 8/1	3,480	50,023	3,304	50,670
Total Other					**1,006,642**			**3,480**	**50,023**	**3,304**	**50,670**
Total Indebtedness					**1,359,642**			**14,152**	**89,023**	**12,712**	**90,670**

City of Lincoln Center

202(

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
Totals					**0**	**0**	**0**

*****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: 2026

Library found in: City of Lincoln Center
Lincoln County

As provided in KSA 75-2553 *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 2025	Proposed Year 2026
Ad Valorem Tax	$62,144	$63,859
Delinquent Tax	$500	$500
Motor Vehicle Tax	$8,000	$7,977
Recreational Vehicle Tax	$160	$202
16/20M Vehicle Tax	$124	$114
TOTAL TAXES	$70,928	$72,652
Difference in Total Taxes:	$1,724	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,232,561	$7,683,821
Did Assessed Valuation Decrease?	No	
Levy Rate	8.593	8.311
Difference in Levy Rate:	(0.282)	
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

City of Lincoln Center

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	926,886	834,676	729,884
Receipts:			
Ad Valorem Tax	193,124	217,551	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,181	2,000	2,600
Motor Vehicle Tax	27,896	26,724	27,926
Recreational Vehicle Tax	692	515	706
16/20M Vehicle Tax	442	393	400
Commercial Vehicle Tax	1,454	2,562	1,414
Watercraft Tax	0	314	346
Gross Earning (Intangible) Tax	7,591	10,907	12,507
Local Alcoholic Liquor	3,703	4,075	3,611
Fines & Fees	379	500	750
Beer Licenses	100	100	100
Dog Tags & Fees	1,254	900	1,200
Occupational License	600	1,300	600
Franchise Fees	31,016	42,000	45,000
Pool Receipts & Fees	10,526	14,000	16,000
Cemetery Lots & Fees	3,250	4,000	4,550
Airport Lease	10,418	8,618	12,000
Connecting Links	750	750	750
In Lieu of Taxes	0	800	2,000
SPV Permits	425	500	700
Grant Proceeds	0	0	0
County Sales Tax	163,737	150,000	175,000
Permits - Building & Other	205	500	1,000
Gifts & Bequests	1,500	1,500	1,500
Weed Abatment Fees	522	500	1,500
Excise Tax	19	10	20
City Sales Tax	188,594	188,000	192,000
Rental & Leases	15,621	6,310	10,000
Opioid Settlement	3,696	1,141	1,206
Memorials & Donations	0	0	2,000
Transfers In:			
Solid Waste	3,000	2,000	2,000
Sewer	15,000	15,000	15,000
Electric	150,000	150,000	150,000
Water	30,000	30,000	0
Cancelled Encumbrance	0	0	0
Interest on Idle Funds	66,332	35,000	60,000
Neighborhood Revitalization Rebate	(3,453)	(3,367)	(4,946)
Miscellaneous	72,879	10,000	12,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,003,453**	**925,103**	**751,440**
Resources Available:	**1,930,339**	**1,759,779**	**1,481,324**
Expenditures:			
General Administration	181,159	190,000	405,000
Police Protection	166,152	178,000	208,142
Street	522,584	285,000	450,000
Fire Protection	19,288	79,654	79,712
Park & Pool	86,389	165,000	198,000
Street Lighting	4,574	8,000	23,000
Cemetery	21,693	31,000	56,000
Airport/Port Authority Appropriation	15,000	15,000	15,000
Weed Control	4,456	7,000	11,000
Opioid Settlement Expenses	4,259	1,141	1,206
Recreation Dept Appropriation	25,000	25,000	25,000
Sales Tax	109	100	75
Transfer to Equipment Reserve	45,000	45,000	45,000
Sub-Total detail page	1,095,663	1,029,895	1,517,135
Cash Reserve (2026 column)	0	0	175,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,095,663**	**1,029,895**	**1,692,135**
Unencumbered Cash Balance Dec 31	834,676	729,884	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,634,800	1,857,554	1,692,135
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,692,135
		Tax Required	210,811
	Delinquent Comp Rate:	2.3%	4,849
		Amount of 2025 Ad Valorem Tax	215,660

CPA Summary

City of Lincoln Center

2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration	**181,159**	**190,000**	**405,000**
Personal Service	82,038	90,000	100,000
Contractual Service	57,490	65,000	80,000
Commodities	16,707	20,000	25,000
Capital Outlay	24,924	15,000	200,000
Police Protection	**166,152**	**178,000**	**208,144**
Personal Service	5,732	10,000	17,144
Contractual Service	160,023	165,000	185,000
Commodities	397	3,000	5,000
Capital Outlay	0	0	1,000
Street	**522,584**	**285,000**	**450,000**
Personal Service	44,049	70,000	90,000
Contractual Service	443,729	100,000	150,000
Commodities	34,806	100,000	150,000
Capital Outlay	0	15,000	60,000
Fire Protection	**19,288**	**79,654**	**79,712**
Personal Service	5,100	5,400	6,000
Contractual Service	11,450	20,000	25,000
Commodities	2,738	13,504	19,000
Capital Outlay	0	40,750	29,712
Park & Pool	**86,389**	**165,000**	**198,000**
Personal Service	40,899	60,000	75,000
Contractual Service	11,305	15,000	18,000
Commodities	26,024	45,000	60,000
Capital Outlay	8,161	45,000	45,000
Street Lighting	**4,574**	**8,000**	**23,000**
Personal Service	4,128	6,000	8,000
Contractual Service	0	0	1,000
Commodities	446	2,000	14,000
Capital Outlay	0	0	0
Cemetery	**21,693**	**31,000**	**56,000**
Personal Service	17,546	25,000	35,000
Contractual Service	27	1,000	8,000
Commodities	4,120	5,000	8,000
Capital Outlay	0	0	5,000
Airport/Port Authority Appropriation	**15,000**	**15,000**	**15,000**
Weed Control	**4,456**	**7,000**	**11,000**
Personal Service	4,097	6,000	8,000
Contractual Service	0	0	1,000
Commodities	359	1,000	2,000
Capital Outlay	0	0	0
Opioid Settlement Expenses	**4,259**	**1,141**	**1,206**
Recreation Dept Appropriation	**25,000**	**25,000**	**25,000**
Sales Tax	**109**	**100**	**75**
Transfer to Equipment Reserve	**45,000**	**45,000**	**45,000**
Total	**1,095,663**	**1,029,960**	**1,517,137**

Page Total	**1,095,663**	**1,029,960**	**1,517,137**

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

City of Lincoln Center

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	45,068	81,389	83,901
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	1	1	
Motor Vehicle Tax	15	10	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	1	1	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Special Assessments	34,490	0	0
Transfer from Electric Fund/Bond Payment	49,904	49,672	49,408
Excise Tax	0	0	
Interest on Idle Funds	1,814	2,500	3,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**86,225**	**52,184**	**52,408**
Resources Available:	**131,293**	**133,573**	**136,309**
Expenditures:			
Series 2017			
Interest Payments	11,904	10,672	9,408
Principal Payments	38,000	39,000	40,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**49,904**	**49,672**	**49,408**
Unencumbered Cash Balance Dec 31	81,389	83,901	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	86,829	49,672	49,408
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,408
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	380
Receipts:			
Ad Valorem Tax	60,645	62,144	xxxxxxxxxxxxxxxxx
Delinquent Tax	611	500	500
Motor Vehicle Tax	7,405	8,000	7,977
Recreational Vehicle Tax	184	160	202
16/20M Vehicle Tax	118	124	114
Commercial Vehicle Tax	386	360	404
Watercraft Tax	0	98	99
In Lieu of Taxes	5	200	363
Excise Tax		1	3
Neighborhood Revitalization Rebate	(776)	(843)	(1,465)
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**68,578**	**70,744**	**8,197**
Resources Available:	**68,578**	**70,744**	**8,577**
Expenditures:			
Appropriation to Library Board	68,269	70,364	71,000
Miscellaneous	309	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**68,578**	**70,364**	**71,000**
Unencumbered Cash Balance Dec 31	0	380	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	72,364	70,364	71,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	71,000
		Tax Required	62,423
	Delinquent Comp Rate:	2.3%	1,436
		Amount of 2025 Ad Valorem Tax	63,859

CPA Summary

City of Lincoln Center

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	39,800	54,783	31,482
Receipts:			
Ad Valorem Tax	38,722	20,635	xxxxxxxxxxxxxxxxxx
Delinquent Tax	434	400	500
Motor Vehicle Tax	5,539	4,000	2,649
Recreational Vehicle Tax	140	103	67
16/20M Vehicle Tax	74	79	38
Commercial Vehicle Tax	305	250	134
Watercraft Tax	0	0	33
In Lieu of Taxes	4	50	232
Excise Tax	0	1	1
Neighborhood Revitalization Rebate	(692)	(319)	(477)
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,526**	**25,199**	**3,177**
Resources Available:	84,326	79,982	34,659
Expenditures:			
Social Security	13,550	20,000	22,000
KPERS	13,977	22,000	24,000
Unemployment Insurance	155	500	1,000
Work Compensation	1,861	6,000	8,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**29,543**	**48,500**	**55,000**
Unencumbered Cash Balance Dec 31	54,783	31,482	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	71,000	67,000	55,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,000
		Tax Required	20,341
	Delinquent Comp Rate:	2.3%	468
		Amount of 2025 Ad Valorem Tax	20,809

Adopted Budget **Special Liability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	80,883	75,123	68,623
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
In Lieu of Taxes	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**80,883**	**75,123**	**68,623**
Expenditures:			
Contractual Services	5,760	6,500	68,623
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,760**	**6,500**	**68,623**
Unencumbered Cash Balance Dec 31	75,123	68,623	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	76,192	68,783	68,623
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	68,623
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Lincoln Center

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	235,111	95,272	72,342
Receipts:			
State of Kansas Gas Tax	31,343	32,070	32,070
County Transfers Gas	0	0	0
Reimbursed Expense	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,343**	**32,070**	**32,070**
Resources Available:	**266,454**	**127,342**	**104,412**
Expenditures:			
Personal Service	0	0	0
Contractual Service	170,000	50,000	80,000
Commodities	1,182	5,000	24,412
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**171,182**	**55,000**	**104,412**
Unencumbered Cash Balance Dec 31	95,272	72,342	0
2024/2025/2026 Budget Authority Amount:	170,495	299,051	104,412

See Tab A

Adopted Budget

Special Park & Rec	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,347	22,076	24,971
Receipts:			
Liquor Tax	3,703	4,075	3,611
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,703**	**4,075**	**3,611**
Resources Available:	**23,050**	**26,151**	**28,582**
Expenditures:			
Contractual Services	0	0	0
Commodities	974	0	28,582
Capital Outlay	0	1,180	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**974**	**1,180**	**28,582**
Unencumbered Cash Balance Dec 31	22,076	24,971	0
2024/2025/2026 Budget Authority Amount:	21,887	25,366	28,582

CPA Summary

City of Lincoln Center

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	123,793	155,393	107,393
Receipts:			
Receipts & Fees	36,192	40,000	45,000
County Contributions	25,000	25,000	25,000
City Appropriation	25,000	25,000	25,000
Donations	155	300	800
Cancelled Encumbrance			
Grant Proceeds	10,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**96,347**	**90,300**	**95,800**
Resources Available:	**220,140**	**245,693**	**203,193**
Expenditures:			
Sales Tax	330	300	200
Personal Service	12,928	23,000	25,000
Contractual Service	21,534	35,000	40,000
Commodities	14,330	20,000	20,000
Capital Outlay	15,625	60,000	117,993
Cash Reserve (2026 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**64,747**	**138,300**	**203,193**
Unencumbered Cash Balance Dec 31	155,393	107,393	0
2024/2025/2026 Budget Authority Amount:	332,069	210,993	203,193

Adopted Budget

Solid Waste	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,714	12,089	9,889
Receipts:			
User Fees	105,767	106,000	125,000
Bad Debt	139	300	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**105,906**	**106,300**	**125,500**
Resources Available:	**118,620**	**118,389**	**135,389**
Expenditures:			
Contractual Services	103,531	106,500	120,000
Transfers to General Fund	3,000	2,000	2,000
Cash Reserve (2026 column)			13,389
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**106,531**	**108,500**	**135,389**
Unencumbered Cash Balance Dec 31	12,089	9,889	0
2024/2025/2026 Budget Authority Amount:	120,701	120,514	135,389

CPA Summary

City of Lincoln Center

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,977,130	3,096,450	3,112,278
Receipts:			
Sales	1,837,041	1,950,000	2,100,000
Service & Supplies	31,663	25,000	35,000
Sales Tax (State)	28,612	30,000	33,000
Sales Tax (County)	13,826	15,000	18,000
Sales Tax (City)	12,448	14,000	17,000
Bad Debt	1,299	2,000	3,000
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	74,487	65,000	70,000
Miscellaneous	22,024	1,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,021,400**	**2,102,000**	**2,281,000**
Resources Available:	**4,998,530**	**5,198,450**	**5,393,278**
Expenditures:			
Production/Acquisition Expense	**1,016,766**	**1,080,000**	**2,760,000**
Personal Service	211,993	225,000	280,000
Contractual Service	776,769	815,000	1,200,000
Commodities	28,004	40,000	80,000
Capital Outlay	0	0	1,200,000
Transmission/Distribution Expense	**396,894**	**495,000**	**665,000**
Personal Service	163,148	180,000	200,000
Contractual Service	26,371	35,000	45,000
Commodities	79,977	180,000	180,000
Capital Outlay	127,398	100,000	240,000
General/Administration Expense	**136,427**	**158,500**	**198,750**
Personal Service	66,833	70,000	80,000
Contractual Service	13,986	20,000	25,000
Commodities	424	6,000	10,000
Capital Outlay	0	0	5,000
Sales Tax (State)	28,664	30,000	38,000
Sales Tax (County)	13,834	16,000	20,000
Sales Tax (City)	12,456	16,000	20,000
Users Tax	230	500	750
Non-Operating Expense	**351,993**	**352,672**	**353,408**
Deposit Interest	2,089	3,000	4,000
Transfer to General Fund	150,000	150,000	150,000
Transfer to Electric Utility Reserve Fund	150,000	150,000	150,000
Transfer to Debt Service/Bond Payment	49,904	49,672	49,408
Cash Reserve (2026 column)			1,416,120
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,902,080**	**2,086,172**	**5,393,278**
Unencumbered Cash Balance Dec 31	3,096,450	3,112,278	0
2024/2025/2026 Budget Authority Amount:	4,426,552	4,907,052	5,393,278

CPA Summary

City of Lincoln Center

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	517,100	465,908	377,160
Receipts:			
Sales	271,749	290,000	300,000
Service & Supplies	12,654	5,000	10,000
Rental Fees	11,268	12,000	15,000
Water Protection Fees	1,055	1,400	2,000
Bad Debt	185	400	800
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	11,970	12,000	14,000
Miscellaneous	0	500	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**308,881**	**321,300**	**342,800**
Resources Available:	**825,981**	**787,208**	**719,960**
Expenditures:			
Production/Acquisition Expense	**52,158**	**67,000**	**140,000**
Personal Service	35,454	42,000	50,000
Contractual Service	4,854	10,000	60,000
Commodities	11,850	15,000	20,000
Capital Outlay	0	0	10,000
Transmission/Distribution Expense	**116,433**	**142,000**	**370,000**
Personal Service	49,040	60,000	70,000
Contractual Service	34,209	37,000	50,000
Commodities	31,282	40,000	100,000
Capital Outlay	1,902	5,000	150,000
General/Administration Expense	**68,364**	**77,800**	**92,000**
Personal Service	57,272	62,000	65,000
Contractual Service	8,621	12,000	17,000
Commodities	427	1,000	3,000
Capital Outlay	0	0	3,000
Water Protection Fees	1,055	1,400	2,000
Clean Drinking Water Fees	989	1,400	2,000
Non-Operating Expense	**123,118**	**123,248**	**93,348**
Deposit Interest	270	400	500
Transfer to General Fund	30,000	30,000	0
Transfer to Water Utility Reserve Fund	30,000	30,000	30,000
Water Supply Loan	62,848	62,848	62,848
Cash Reserve (2026 column)			24,612
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**360,073**	**410,048**	719,960
Unencumbered Cash Balance Dec 31	465,908	377,160	0
2024/2025/2026 Budget Authority Amount:	920,354	758,599	719,960

CPA Summary

City of Lincoln Center

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	379,754	469,041	483,691
Receipts:			
User Fees	240,900	245,000	250,000
Bad Debt	241	250	500
Prior Year Cancelled Encumbrance	0	0	0
Miscellaneous	280	400	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**241,421**	**245,650**	**251,500**
Resources Available:	**621,175**	**714,691**	**735,191**
Expenditures:			
Administration Expense	**21,879**	**29,000**	**43,000**
Personal Service	14,882	17,000	28,000
Contractual Service	6,836	7,000	10,000
Commodities	161	5,000	5,000
Capital Outlay	0	0	0
Production/Acquisition Expense	**26,529**	**45,000**	**55,000**
Personal Service	20,702	25,000	30,000
Contractual Service	5,827	10,000	15,000
Commodities	0	5,000	5,000
Capital Outlay	0	5,000	5,000
Transmission/Distribution Expense	**49,496**	**127,000**	**165,000**
Personal Service	41,612	45,000	50,000
Contractual Service	4,448	7,000	15,000
Commodities	3,436	25,000	50,000
Capital Outlay	0	50,000	50,000
Transfer to General Fund	**15,000**	**15,000**	**15,000**
Revolving Loan	**24,230**	**0**	**0**
Transfer to Sewer Utility Reserve Fund	**15,000**	**15,000**	**30,000**
Cash Reserve (2026 column)			427,191
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**152,134**	**231,000**	**735,191**
Unencumbered Cash Balance Dec 31	469,041	483,691	0
2024/2025/2026 Budget Authority Amount:	527,087	618,274	735,191

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery Trust		**Equipment Reserve**		**Water Reserve**		**Electric Reserve**		**Sewer Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	78,867	Cash Balance Jan 1	229,447	Cash Balance Jan 1	210,000	Cash Balance Jan 1	500,000	Cash Balance Jan 1	90,000	1,108,314
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	2,320	Trans from Gen Fund	45,000	Trans from Water Fund	30,000	Trans from Electric Fund	150,000	Trans from Sewer Fund	15,000	
		Interest on Idle Funds	5,415							
Total Receipts	2,320	Total Receipts	50415	Total Receipts	30000	Total Receipts	150000	Total Receipts	15000	247,735
Resources Available:	81,187	Resources Available:	279,862	Resources Available:	240,000	Resources Available:	650,000	Resources Available:	105,000	1,356,049
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svc		Machinery & Equip		Capital Outlay	163,838					
		Trans to Gen Fund								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	163,838	Total Expenditures	0	Total Expenditures	0	163,838
Cash Balance Dec 31	81,187	Cash Balance Dec 31	279,862	Cash Balance Dec 31	76,162	Cash Balance Dec 31	650,000	Cash Balance Dec 31	105,000	**1,192,211**
										1,192,211

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG Project Fund		**COVID-19 Federal Funds**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	-36,006	Cash Balance Dec 31	94,000	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		57,994
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	15,000	Federal Funds	0							
Federal Funds-CDBG	39,506									
Total Receipts	54,506	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	54,506
Resources Available:	18,500	Resources Available:	94,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	112,500
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svc	18,500	COVD-19 Appropriations								
Total Expenditures	18,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	18,500
Cash Balance Dec 31	0	Cash Balance Dec 31	94,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**94,000**
										94,000

** Note: These two block figures should agree.

CPA Summary

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Lincoln Center
will meet on August 11, 2025 at 7:00 p.m. at City 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,095,663	30.086	1,029,895	30.080	1,692,137	215,662	28.067
Bond & Interest	49,904		49,672		49,408		
Library	68,578	8.594	70,364	8.593	71,000	63,859	8.311
Employee Benefits	29,543	2.854	48,500	2.854	55,000	20,809	2.708
Special Liability	5,760		6,500		68,623		
Special Highway	171,182		55,000		104,412		
Special Park & Rec	974		1,180		28,582		
Recreation	64,747		138,300		203,193		
Solid Waste	106,531		108,500		135,389		
Electric	1,902,080		2,086,172		5,393,278		
Water	360,073		410,048		719,960		
Sewer	152,134		231,000		735,191		
Non-Budgeted Funds-A	163,838						
Non-Budgeted Funds-B	18,500						
Totals	4,189,507	41.534	4,235,131	41.527	9,256,173	300,330	39.086
						*Revenue Neutral Rate***	*39.090*
Less: Transfers	487,904		486,672		471,408		
Net Expenditure	3,701,603		3,748,459		8,784,765		
Total Tax Levied	300,334		300,330		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,591,813		7,232,561		7,683,821		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	456,000	391,000	353,000
Revenue Bonds	0	0	0
Other	1,150,774	1,056,025	1,006,642
Lease Purchase Principal	0	0	0
Total	1,606,774	1,447,025	1,359,642

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Heather N. Hillegeist
Official Title: City Clerk

City of Lincoln Center

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	215,662	28.067	4,946
Bond & Interest	0		0
Library	63,859	8.311	1,465
Employee Benefits	20,809	2.708	477
Special Liability	0		0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	300,330	39.086	6,888

2025 July 1 Valuation: 7,683,821

Valuation Factor: 7,683.821

Neighborhood Revitalization Subj to Rebate: 176,233

Neighborhood Revitalization factor: 176.233

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS - LINCOLN COUNTY, ss.

Brandy Sensmeier, being first duly sworn, deposes and says: That she is one of the editors, publishers, or printers of THE **LINCOLN SENTINEL-REPUBLICAN**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Lincoln County, Kansas, with a general paid circulation on a yearly basis in Lincoln County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly 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 Lincoln, Kansas in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 30th day of July, 2025, with subsequent publications being made on the following dates:

Wed., —, 2025; Wed., —, 2025; Wed., —, 2025.

Brandy Sensmeier

Subscribed and sworn before me this 3rd day of August, 2025.

Lauren E Houchens
Notary Public

My Commission expires:

11/17/25

NOTARY PUBLIC - State of Kansas
Lauren E. Houchens
My Appt. Expires 11/17/25

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, July 30, 2025)

NOTICE OF BUDGET HEARING

The governing body of
City of Lincoln Center
will meet on August 11, 2025 at 7:00 p.m. at City 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,095,663	30.086	1,029,895	30.080	1,692,137	215,662	28.067
Bond & Interest	49,904		49,672		49,408		
Library	68,578	8.594	70,364	8.593	71,000	63,859	8.311
Employee Benefits	29,543	2.854	48,500	2.854	55,000	20,869	2.708
Special Liability	5,760		6,500		68,623		
Special Highway	171,182		55,000		104,412		
Special Park & Rec	974		1,180		28,582		
Recreation	64,747		138,300		203,193		
Solid Waste	106,531		108,500		135,389		
Electric	1,902,080		2,086,172		5,393,278		
Water	360,073		410,048		719,960		
Sewer	152,134		231,000		735,191		
Non-Budgeted Funds-A	163,838						
Non-Budgeted Funds-B	18,500						
Totals	4,189,507	41.534	4,235,131	41.527	9,256,173	300,330	39.086
						*Revenue Neutral Rate***	*39.090*
Less: Transfers	487,904		486,672		471,408		
Net Expenditure	3,701,603		3,748,459		8,784,765		
Total Tax Levied	300,334		300,330		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,591,813		7,232,561		7,683,821		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	456,000	391,000	353,000
Revenue Bonds	0	0	0
Other	1,150,774	1,056,025	1,006,642
Lease Purchase Principal	0	0	0
Total	1,606,774	1,447,025	1,359,642

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

Heather N. Hillegeist
Official Title: City Clerk