RECEIVED
SEP 19 2024
MARION COUNTY CLERK
MARION KS 66861

State of Kansas
City

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
					Exceeds
Fund	**K.S.A.**				
General	12-101a	6	182,037	48,186	47.049
Debt Service	10-113				
Library	12-1220				
Sewer		7	77,824	9,713	9,483
		7			
Special Highway		8	9,544		
Capital Improvement		8	106,114		
Totals		xxxxxx	375,519	57,899	56.532
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					1,024,179
Neighborhood Revitalization		10			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 52.360

47.049, 0.49
9,483 ✓
56.532

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Christina Peterson
Shelby Burns
Sheri Pomeroy
Jeann Gantt
Bandy Hanson

Date Attested: Oct 18, 2024

County Clerk

Governing Body

No assurance is provided.

10/18/24 ✓

City of Lincolnville, Kansas

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	44,620	4,155	144	18	116	42
Debt Service						
Library						
Sewer	8,995	838	29	4	23	9
TOTAL	53,615	4,993	173	22	139	51

County Treas Motor Vehicle Estimate 4,993

County Treas Recreational Vehicle Estimate 173

County Treas 16/20M Vehicle Estimate 22

County Treas Commercial Vehicle Tax Estimate 139

County Treas Watercraft Tax Estimate 51

Motor Vehicle Factor 0.09313

Recreational Vehicle Factor 0.00323

16/20 Vehicle Factor 0.00041

Commercial Vehicle Factor 0.00259

Watercraft Factor 0.00095

No assurance is provided.

City of Lincolnville, Kansas 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Sewer	Capital Improvement	8,000	8,000	8,000	K.S.A. 12-1,118
	Totals	8,000	8,000	8,000	
	Adjustments*				
	Adjusted Totals	8,000	8,000	8,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

No assurance is provided.

City of Lincolnville, Kansas 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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:											
Revolving Loan Fund	8/24/2012	9/1/2054	2.30	245,270	142,644	3/1, 9/1	3/1, 9/1	3,211	12,158	2,930	12,439
Total Other					**142,644**			**3,211**	**12,158**	**2,930**	**12,439**
Total Indebtedness					**142,644**			**3,211**	**12,158**	**2,930**	**12,439**

No assurance is provided.

City of Lincolnville, Kansas

2025

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 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	**0**	**0**	**0**

No assurance is provided.

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	201,335	166,050	103,411
Receipts:			
Ad Valorem Tax	43,488	44,620	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,226	100	100
Motor Vehicle Tax	5,803	6,062	4,155
Recreational Vehicle Tax	220	148	144
16/20M Vehicle Tax	6	16	18
Commercial Vehicle Tax	160	161	116
Watercraft Tax	15	12	42
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	0	117	117
Community Building Rent	1,025	1,500	1,500
Local Sales Tax	17,576	11,000	11,000
Franchise Tax	12,205	10,000	10,000
Licenses		200	200
Connecting Links	108	125	125
Interest on Idle Funds	177	100	100
Sale of Equipment	0	0	0
Rescue	0	0	0
ARPA Grant	31,926	0	0
Hail Damage Reimbursement	0	0	0
Insurance Proceeds - Comm Building Floor	0	10,000	0
Neighborhood Revitalization Rebate			-177
Miscellaneous	0	3,000	3,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**113,935**	**87,161**	**30,440**
Resources Available:	**315,270**	**253,211**	**133,851**
Expenditures:			
Capital Outlay	69,700	35,000	62,237
Streets	7,496	20,000	30,000
Parks	8,228	10,000	10,000
General Administration	12,499	13,000	14,000
Street Lights	5,713	7,500	7,500
Insurance	14,610	17,000	17,000
Social Security & Med	1,863	2,000	2,500
Shop Parts & Maintenance	7,726	8,000	10,000
Burn Site	664	1,300	1,300
Celebration	4,470	7,000	7,000
City Hall	4,836	5,500	5,500
Community Bldg	10,335	20,500	11,000
Public Safety/Siren	545	1,000	1,000
Cash Reserve (2025 column)			
Miscellaneous	535	2,000	3,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**149,220**	**149,800**	**182,037**
Unencumbered Cash Balance Dec 31	166,050	103,411	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	228,380	233,340	182,037
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	182,037
		Tax Required	48,186
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**48,186**

No assurance is provided.

City of Lincolnville, Kansas 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	55,533	52,228	49,194
Receipts:			
Ad Valorem Tax	8,749	8,995	xxxxxxxxxxxxxxxxx
Delinquent Tax	246	50	50
Motor Vehicle Tax	1,170	1,222	838
Recreational Vehicle Tax	44	30	29
16/20M Vehicle Tax	1	3	4
Commercial Vehicle Tax	32	33	23
Watercraft Tax	3	2	9
Sewer Fees	15,808	18,000	18,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-36
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**26,053**	**28,335**	**18,917**
Resources Available:	**81,586**	**80,563**	**68,111**
Expenditures:			
Maintenance	4,238	8,000	8,000
Transfer to Capital Improvement	8,000	8,000	8,000
Loan Payment	12,696	15,369	15,369
Capital Outlay	4,424	0	46,455
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**29,358**	**31,369**	**77,824**
Unencumbered Cash Balance Dec 31	52,228	49,194	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	79,322	81,194	77,824
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,824
		Tax Required	9,713
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	9,713

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

No assurance is provided.

City of Lincolnville, Kansas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,535	19,094	4,324
Receipts:			
State of Kansas Gas Tax	4,559	5,230	5,220
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,559**	**5,230**	**5,220**
Resources Available:	**19,094**	**24,324**	**9,544**
Expenditures:			
Capital Outlay	0	20,000	9,544
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**20,000**	**9,544**
Unencumbered Cash Balance Dec 31	19,094	4,324	0
2023/2024/2025 Budget Authority Amount:	21,692	25,015	9,544

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	91,265	95,114	98,114
Receipts:			
Transfer from Sewer Fund	8,000	8,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,000**	**8,000**	**8,000**
Resources Available:	**99,265**	**103,114**	**106,114**
Expenditures:			
Sewer Cleaning	4,151	5,000	5,000
Capital Outlay	0	0	101,114
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,151**	**5,000**	**106,114**
Unencumbered Cash Balance Dec 31	95,114	98,114	0
2023/2024/2025 Budget Authority Amount:	98,256	102,265	106,114

No assurance is provided.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lincolnville, Kansas
will meet on September 9, 2024 at 6:45 PM at City Hall, Lincolnville, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at 218 W. Main, Lincolnville, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	149,220	47.710	149,800	47.059	182,037	48,186	47.059
Debt Service							
Library							
Sewer	29,358	9.618	31,369	9.486	77,824	9,713	9.486
Special Highway			20,000		9,544		
Capital Improvement	4,151		5,000		106,114		
Totals	182,729	57.328	206,169	56.545	375,519	57,899	56.545
						*Revenue Neutral Rate***	*52.360*
Less: Transfers	8,000		8,000		8,000		
Net Expenditure	174,729		198,169		367,519		
Total Tax Levied	54,648		53,615		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	953,239		948,156		1,023,941		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	166,141	154,527	142,644
Lease Purchase Principal	0	0	0
Total	166,141	154,527	142,644

*Tax rates are expressed in mills

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

Sabrina Powell
City Official Title: City Clerk

No assurance is provided.

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	48,186	47.059	177
Debt Service			0
Library			0
Sewer	9,713	9.486	36
			0
			0
			0
TOTAL	57,899	56.545	213

2024 July 1 Valuation: 1,023,941

Valuation Factor: 1,023.941

Neighborhood Revitalization Subj to Rebate: 3,753

Neighborhood Revitalization factor: 3.753

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City of Lincolnville's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 17, 2024, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.

Resolution No. 01-2024

A RESOLUTION OF THE CITY OF Lincolnville, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Lincolnville was calculated as 52.360 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Lincolnville will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9/9/2024 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lincolnville, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF Lincolnville:

The City of Lincolnville shall levy a property tax rate exceeding the Revenue Neutral Rate of 52.360 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 9th day of Sept, 2024 (month and year) and **SIGNED** by the Mayor.

Sherri Bankert

Mayor

Attested:

Julie Pahl

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Lincolnville To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/9/2024

Resolution No. 01-2024

Governing Body Member	Yes	No	No Vote
Leann Troutt	X		
Brandy Hanson	X		
Cristina Peterson	X		
Shelby Burns	X		
TOTAL	4	0	0

Certified:

Sheree: Council

The Revenue Neutral Rate is 52.360 mills

The Budget Adopts a Rate of 56.595 mills

Classified CONTINUED

FROM PAGE 12

First published July 24, 2024, in the Marion County Record, Marion, Kansas (1t)

The governing body of

City of Lincolnville, Kansas

Marion County

will meet on September 9, 2024 at 6:45 PM at City Hall, Lincolnville, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at 218 W. Main, Lincolnville, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	149,220	47.710	149,800	47.059	182,037	48,186	47.059
Debt Service							
Library							
Sewer	29,358	9.618	31,369	9.486	77,824	9,713	9.486
Special Highway			20,000		9,544		
Captial Improvement	4,151		5,000		106,114		
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						*Revenue Neutral Rate***	52.360
Less: Transfers	8,000		8,000		8,000		
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Total Tax Levied	54,648		53,615				
Assessed Valuation	953,239		948,156		1,023,941		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	166,141	154,527	142,644
Lease Pur. Princ.	0	0	0
Total	166,141	154,527	142,644

'Tax rates are expressed in mills.

*Revenue Neutral Rate as defined by KSA 79-2988

abrina Powell

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RECEIVED
OCT 28 2024
MARION COUNTY CLERK
MARION KS 66861

BUDGET SUMMARY

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*Tax rates are expressed in mills.

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

Sabrina Powell

City Official Title: City Clerk

M-45-2557

PROOF ONLY

STATE OF KANSAS, MARION COUNTY, ss:

Eric K. Meyer, being first duly sworn, deposes and says:

That he is the publisher 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 one or more post offices 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 24th day of July, 2024.

PROOF ONLY

Subscribed and sworn to before me this
24th day of July, 2024

PROOF ONLY

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $341.00