

2020

**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 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		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	192,626	✓ 47,213
Debt Service	10-113			
Library	12-1220			
Sewer	13-1018j	8	69,292	✓ 9,517
Special Highway		9	5,464	
Capital Improvement		9	82,888	
<b>Totals</b>		xxxxxx	350,270	56,730
<b>Budget Summary</b>		10		
Neighborhood Revitalization				

County Clerk's Use Only
984,934
Nov 1, 2019 Total Assessed Valuation

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

56,730  
NO

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Michelle Huddle, CPA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC

123 S. Main

McPherson, KS 67460

Email:

scotloyd@sjhl.com

mhuddle@sjhl.com

Date Attested: September 1, 2019

*[Signature]*  
County Clerk

*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*  
Governing Body

No assurance is provided.

City of Lincolnvile, Kansas

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 55,886
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 55,886

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+ 90
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 11,029
5b. Personal property 2018	- 13,391
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 :	+ 7
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)	97
11. Total estimated valuation July 1, 2019	979,515
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0001
13. Percentage adjustment increase (12 times 3)	+ \$ 6
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)	\$ 838
16. Total Percentage Adjustments	\$ 844

No assurance is provided.

**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>          </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>          </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>          </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud:		+	<u>          </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>          </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>          </u>
23. Law enforcement expenses - 2020 budget:		+	<u>          </u>
Law enforcement expenses - 2019 budget:		-	<u>          </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:			<u>          </u>
(Do not include building construction or remodeling costs)			<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u>          </u>
Fire protection expenses - 2019 budget:		-	<u>          </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:			<u>          </u>
(Do not include building construction or remodeling costs)			<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u>          </u>
Emergency medical expenses - 2019 budget:		-	<u>          </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:			<u>          </u>
(Do not include building construction or remodeling costs)			<u>0</u>
26. Total Revenue Adjustments			<u>0</u>

No assurance is provided.

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

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>56,730</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)	0	
2017 Tax Levy (Less Levy for other Governmental Units)	0	None
2018 Tax Levy (Less Levy for other Governmental Units)	0	None
2019 Tax Levy (Less Levy for other Governmental Units)	0	None

Average Tax Levy (last three years)	0
CPI Adjustment of 0.025	0
Average Tax Levy Adjusted by CPI	0

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement No

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	838
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	838

Exemption from Election Requirement No

No assurance is provided.

City of Lincolnville, Kansas

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	46,699	5,004	125	41	120	27
Debt Service						
Library						
Sewer	9,187	985	24	8	24	5
<b>TOTAL</b>	<b>55,886</b>	<b>5,989</b>	<b>149</b>	<b>49</b>	<b>144</b>	<b>32</b>

County Treas Motor Vehicle Estimate 5,989

County Treas Recreational Vehicle Estimate 149

County Treas 16/20M Vehicle Estimate 49

County Treas Commercial Vehicle Tax Estimate 144

County Treas Watercraft Tax Estimate 32

Motor Vehicle Factor 0.10716

Recreational Vehicle Factor 0.00267

16/20 Vehicle Factor 0.00088

Commercial Vehicle Factor 0.00258

Watercraft Factor 0.00057

No assurance is provided.



STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
<b>Total G.O. Bonds</b>					0			0	0	0	0
Revenue Bonds:											
None											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
KS Water Pollution Control											
Revolving Loan Fund	8/24/12	9/1/2054	2.30	245,275	199,432	3/1, 9/1	3/1, 9/1	4,525	10,844	4,274	11,095
<b>Total Other</b>					199,432			4,525	10,844	4,274	11,095
<b>Total Indebtedness</b>					199,432			4,525	10,844	4,274	11,095

No assurance is provided.

**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 2019	Payments Due 2019	Payments Due 2020
None							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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

No assurance is provided.



City of Lincolnville, Kansas

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	136,588	159,739	117,140
Receipts:			
Ad Valorem Tax	43,150	46,699	xxxxxxxxxxxxxxxx
Delinquent Tax	1,756	100	100
Motor Vehicle Tax	7,254	7,382	5,004
Recreational Vehicle Tax	135	123	125
16/20M Vehicle Tax	13	35	41
Commercial Vehicle Tax	169	275	120
Watercraft Tax	34	33	27
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	0	31	31
Community Building Rent	1,760	1,500	1,500
Local Sales Tax	13,193	11,000	11,000
Franchise Tax	11,504	10,000	10,000
Licenses	0	200	200
Connecting Links	108	125	125
In Lieu of Tax (IRB)			
Interest on Idle Funds	283	0	0
Neighborhood Revitalization Rebate	-3	0	0
Miscellaneous	1,454	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	80,810	77,503	28,273
Resources Available:	217,398	237,242	145,413
Expenditures:			
Capital Outlay	0	45,000	88,926
Streets	3,545	10,000	30,000
Parks	4,734	9,000	9,000
General Administration	12,149	10,000	13,000
Street Lights	5,593	6,000	6,000
Insurance	8,872	10,402	11,000
Social Security & Med	1,213	2,000	2,000
Shop Parts & Maintenance	3,920	6,000	10,000
Burn Site	573	1,200	1,200
Celebration	4,357	5,000	6,000
City Hall	4,200	5,500	5,500
Community Bldg	7,978	7,000	7,000
Cash Forward (2020 column)			
Miscellaneous	525	3,000	3,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	57,659	120,102	192,626
Unencumbered Cash Balance Dec 31	159,739	117,140	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	166,983	182,260	192,626
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		192,626
	Tax Required		47,213
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			47,213

No assurance is provided.

City of Lincolnville, Kansas

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	40,720	43,313	40,679
Receipts:			
Ad Valorem Tax	8,240	9,187	xxxxxxxxxxxxxxxx
Delinquent Tax	346	50	50
Motor Vehicle Tax	1,400	1,409	985
Recreational Vehicle Tax	26	24	24
16/20M Vehicle Tax	3	7	8
Commercial Vehicle Tax	32	52	24
Watercraft Tax	6	6	5
Sewer Fees	17,142	18,000	18,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1)	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	27,194	28,735	19,096
Resources Available:	67,914	72,048	59,775
Expenditures:			
Maintenance	3,905	8,000	8,000
Tfr to Cap Improvement	8,000	8,000	8,000
Loan Payment	12,696	15,369	15,369
Capital outlay			37,923
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	24,601	31,369	69,292
Unencumbered Cash Balance Dec 31	43,313	40,679	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	63,398	66,432	69,292
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	69,292
		Tax Required	9,517
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			9,517

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 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 2019 Ad Valorem Tax			0

No assurance is provided.

City of Lincolnton, Kansas

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	39,705	44,944	204
Receipts:			
State of Kansas Gas Tax	5,239	5,260	5,260
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>5,239</b>	<b>5,260</b>	<b>5,260</b>
<b>Resources Available:</b>	<b>44,944</b>	<b>50,204</b>	<b>5,464</b>
Expenditures:			
Capital Outlay	0	50,000	5,464
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>50,000</b>	<b>5,464</b>
Unencumbered Cash Balance Dec 31	44,944	204	0
2018/2019/2020 Budget Authority Amount	6,946	50,105	5,464

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvement	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	68,017	71,888	74,888
Receipts:			
Transfer from Sewer Fund	8,000	8,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Resources Available:</b>	<b>76,017</b>	<b>79,888</b>	<b>82,888</b>
Expenditures:			
Sewer Cleaning	4,129	5,000	5,000
Capital outlay			77,888
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>4,129</b>	<b>5,000</b>	<b>82,888</b>
Unencumbered Cash Balance Dec 31	71,888	74,888	0
2018/2019/2020 Budget Authority Amount	76,200	79,017	82,888

No assurance is provided.

## NOTICE OF BUDGET HEARING

The governing body of  
City of Lincolnvillle, Kansas

will meet on August 5, 2019 at 6:45 P.M. at City Hall, Lincolnvillle, 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, Lincolnvillle, 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	57,659	50.912	120,102	49.389	192,626	47,213	48.200
Debt Service							
Library							
Sewer	24,601	9.722	31,369	9.716	69,292	9,517	9.716
Special Highway			50,000		5,464		
Capital Improvement	4,129		5,000		82,888		
Totals	86,389	60.634	206,471	59.105	350,270	56,730	57.916
Less: Transfers	8,000		8,000		8,000		
Net Expenditure	78,389		198,471		342,270		
Total Tax Levied	55,098		55,886		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	908,709		945,536		979,515		

## Outstanding Indebtedness,

January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	220,390	210,031	199,432
Lease Purchase Principal	0	0	0
Total	220,390	210,031	199,432

\*Tax rates are expressed in mills

Sabrina Albrecht

City Official Title: City Clerk

No assurance is provided.

## **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'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 11, 2019, 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.

RECEIVED

SEP 06 2019

AFFIDAVIT OF PUBLICATION

MARION COUNTY CLERK  
MARION, KS 66861

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 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 17th day of July, 2019.

*Melvin Honeyfield*

Subscribed and sworn to before me this  
17th day of July, 2019

*Cheri Bentz*

Notary Public, Marion County, Kansas  
My appointment expires the  
12th day of October, 2022

(Seal)

PUBLICATION FEE:  
\$234.00 plus \$5.00 for affidavit(s)



First published July 17, 2019, in the Marion County Record, Marion, Kansas (1 time)

NOTICE OF BUDGET HEARING

The governing body of

City of Lincolnville, Kansas

will meet on August 5, 2019 at 6:45 P.M. at City Hall, 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.

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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.

FUNO	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	Estimated Tax Rate*
General	57,659	50.912	120,102	49.389	192,626	47,213	48.200
Debt Service							
Library							
Sewer	24,601	9.722	31,369	9.716	69,292	9,517	9.716
Special Highway			50,000		5,464		
Capital Improvement	4,129		5,000		82,888		
Totals	86,389	60.634	206,471	59.105	350,270	56,730	57.916
Less: Transfers	8,000		8,000		8,000		
Net Expenditure	78,389		198,471		342,270		
Total Tax Levied	55,098		55,886				
Assessed Valuation	908,709		945,536		979,515		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	220,390		210,031		199,432		
Lease Purchase Principal	0		0		0		
Total	220,390		210,031		199,432		

\*Tax rates are expressed in mills  
Sabrina Albrecht  
City Official Title: City Clerk

M-43-3326