State of Kansas
City

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,504,084	174,549	30.451
Debt Service	10-113	8	127,299		
Library	12-1220	8	57,820	46,288	8.075
Employee Benefits	12-16, 102	9	56,000	36,575	6.381
Special Liability	75-6110	9	82,073		
Special Highway		10	182,863		
Special Park & Rec		10	18,600		
Recreation		11	176,667		
Solid Waste		11	116,396		
Electric		12	3,327,754		
Water		13	543,016		
Sewer		14	334,060		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals		xxxxx	6,526,632	257.412	44.907
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			5,732,104
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		18			

Revenue Neutral Rate: 42.593

Assisted by:

Address:

Email:

Angela Carpenter
Travis Schweidtfager
Melodee Tarsney
Brenan L Tate

Governing Body

Attest: November 15, 2022

County Clerk

THE SEAL OF LINCOLN COUNTY KANSAS COUNTY CLERK

CPA Summary

City of Lincoln Center

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	171,914	28,821	516	510	2,028	284
Debt Service	360	60	1	1	4	1
Library	45,881	7,692	138	136	541	76
Employee Benefits	28,728	4,816	86	85	339	47
Special Liability						
TOTAL	246,883	41,389	741	732	2,912	408

County Treas Motor Vehicle Estimate 41,389
County Treas Recreational Vehicle Estimate 741
County Treas 16/20M Vehicle Estimate 732
County Treas Commercial Vehicle Tax Estimate 2,912
County Treas Watercraft Tax Estimate 408

Motor Vehicle Factor 0.16765
Recreational Vehicle Factor 0.00300
16/20M Vehicle Factor 0.00296
Commercial Vehicle Factor 0.01180
Watercraft Factor 0.00165

City of Lincoln Center 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Solid Waste	General	2,000	2,000	3,000	12-825d
Electric	General	125,000	125,000	125,000	12-825d
Water	General	30,000	0	0	12-825d
Sewer	General	0	0	15,000	12-825d
General	Equipment Reserve	30,000	45,000	45,000	12-1, 117
Sewer	Sewer Utility Reserve	15,000	15,000	15,000	12-631(o)
Electric	Electric Utility Reserve	100,000	100,000	100,000	12-825d
Water	Water Utility Reserve	30,000	30,000	30,000	12-825d
Electric	Debt Service	50,408	50,272	50,104	12-825d
	Totals	382,408	367,272	383,104	
	Adjustments*				
	Adjusted Totals	382,408	367,272	383,104	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Lincoln Center

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2008	11/1/2008	11/2/2024	4.00-5.50	360,000	95,000	5/1, 11/1	11/1	5,135	30,000	3,545	30.000
Series 2017	3/29/2017	3/1/2032	3.20	600,000	464,000	3/1, 9/1	3/1	14,272	36,000	13,104	37,000
Total G.O. Bonds					**559,000**			**19,407**	**66,000**	**16,649**	**67,000**
Revenue Bonds:											
Total Revenue Bonds					0			**0**	**0**	0	0
Other:											
KWPC Revolving Loan	9/26/2000	3/1/2024	3.39	669,705	115,225	3/1. 9/1	3/1, 9/1	3,268	44,932	1.846	46.467
KPWS Loan Fund	4/23/2021	2/1/2042	1.29	1,105,961	1,105,961	2/1, 8/1	2/1. 8/1	0	0	3,829	49.120
Total Other					**1,221,186**			**3,268**	**44,932**	**5,675**	**95,587**
Total Indebtedness					**1,780,186**			**22,675**	**110,932**	**22,324**	**162,587**

City of Lincoln Center

2023

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, 2022	Payments Due 2022	Payments Due 2023
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: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$45,881	$46,284
Delinquent Tax	$300	$200
Motor Vehicle Tax	$7,554	$7,692
Recreational Vehicle Tax	$122	$138
16/20M Vehicle Tax	$100	$136
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$53,957	$54,450
Difference in Total Taxes:	$493	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,060,488	$5,796,399
Did Assessed Valuation Decrease?	No	
Levy Rate	9.067	7.985
Difference in Levy Rate:	(1.082)	
Qualify for grant: Not Qualify		

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

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

City of Lincoln Center 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	683,427	793,024	700,741
Receipts:			
Ad Valorem Tax	165,142	171,914	xxxxxxxxxxxxxxx
Delinquent Tax	6,002	4,000	4,500
Motor Vehicle Tax	30,594	28,804	28,821
Recreational Vehicle Tax	560	500	516
16/20M Vehicle Tax	375	492	510
Commercial Vehicle Tax	1,919	1,795	2,028
Watercraft Tax	259	330	284
Gross Earning (Intangible) Tax	10,061	4,116	4,634
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	2,918	2,566	3,078
Fines & Fees	621	500	1,500
Beer Licenses	100	275	500
Dog Tags & Fees	700	800	1,200
Occupational License	825	600	825
Franchise Fees	28,166	35,000	45,000
Pool Receipts & Fees	9,354	10,000	15,000
Cemetery Lots & Fees	1,935	2,500	3,500
Airport Lease	6,602	6,602	8,000
Connecting Links	750	750	750
In Lieu of Taxes	807	869	821
SPV Permits	250	350	500
Grant Proceeds	0	0	0
County Sales Tax	122,407	138,000	145,000
Permits - Building & Other	95	300	500
Gifts & Bequests	1,000	1,000	1,000
Weed Abatment Fees	1,025	1,200	1,500
Excise Tax	0	0	4
City Sales Tax	171,554	175,000	185,000
Rental & Leases	16,927	19,000	22,000
Memorials & Donations	0	1,000	2,000
Transfers In:			
Solid Waste	2,000	2,000	2,000
Sewer	0	15,000	15,000
Electric	125,000	125,000	125,000
Water	30,000	0	0
Cancelled Encumbrance	0	0	0
Interest on Idle Funds	4,096	6,000	8,000
Lease Proceeds	40,000	0	0
Neighborhood Revitalization Rebate	(3,826)	(3,346)	(2,076)
Miscellaneous	1,638	2,500	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**779,856**	**755,417**	**631,895**
Resources Available:	**1,463,283**	**1,548,441**	**1,332,636**
Expenditures:			
General Administration	152,556	147,000	635,000
Police Protection	173,525	177,500	187,000
Street	131,780	225,000	305,000
Fire Protection	22,455	33,200	48,000
Park & Pool	84,227	131,000	158,000
Street Lighting	5,577	9,000	23,000
Cemetery	28,864	36,000	55,284
Airpor/Port Authority Appropriation	15,000	15,000	15,000
Weed Control	1,083	3,500	7,000
Recreation Dept Appropriation	25,000	25,000	25,000
Sales Tax	192	500	800
Transfer to Equipment Reserve	30,000	45,000	45,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**670,259**	**847,700**	**1,504,084**
Unencumbered Cash Balance Dec 31	793,024	700,741	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,325,750	1,555,054	1,504,084
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,504,084
		Tax Required	171,448
	Delinquent Comp Rate:	1.8%	3,100
		Amount of 2022 Ad Valorem Tax	174,548

CPA Summary

City of Lincoln Center 2023

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Administration	**152,556**	**147,000**	**635,000**
Personal Service	60,664	62,000	70,000
Contractual Service	48,541	60,000	100,000
Commodities	3,602	10,000	15,000
Capital Outlay	39,749	15,000	450,000
Police Protection	**173,525**	**177,500**	**187,000**
Personal Service	5,504	6,500	8,000
Contractual Service	167,321	170,000	175,000
Commodities	700	1,000	3,000
Capital Outlay	0	0	1,000
Street	**131,780**	**225,000**	**305,000**
Personal Service	65,589	70,000	80,000
Contractual Service	45,866	50,000	60,000
Commodities	20,325	25,000	35,000
Capital Outlay	0	80,000	130,000
Fire Protection	**22,455**	**33,200**	**48,000**
Personal Service	1,200	1,200	2,000
Contractual Service	8,466	15,000	20,000
Commodities	12,789	15,000	15,000
Capital Outlay	0	2,000	11,000
Park & Pool	**84,227**	**131,000**	**158,000**
Personal Service	53,380	60,000	70,000
Contractual Service	10,258	12,000	18,000
Commodities	19,547	30,000	35,000
Capital Outlay	1,042	29,000	35,000
Street Lighting	**5,577**	**9,000**	**23,000**
Personal Service	2,403	4,000	8,000
Contractual Service	0	0	1,000
Commodities	3,174	5,000	14,000
Capital Outlay	0	0	0
Cemetery	**28,864**	**36,000**	**55,284**
Personal Service	25,267	30,000	33,000
Contractual Service	940	1,000	2,000
Commodities	2,657	4,000	5,000
Capital Outlay	0	1,000	15,284
Airport/Port Authority Appropriatic	**15,000**	**15,000**	**15,000**
Weed Control	**1,083**	**3,500**	**7,000**
Personal Service	1,083	2,500	5,000
Contractual Service	0	0	1,000
Commodities	0	1,000	1,000
Capital Outlay	0	0	0
Recreation Dept Appropriation	**25,000**	**25,000**	**25,000**
Sales Tax	**192**	**500**	**800**
Transfer to Equipment Reserve	**30,000**	**45,000**	**45,000**
Total	670,259	847,700	1,504,084

Page Total	**670,259**	**847,700**	**1,504,084**

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

City of Lincoln Center 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	44,042	42,416	42,403
Receipts:			
Ad Valorem Tax	344	360	xxxxxxxxxxxxxxxx
Delinquent Tax	13	15	20
Motor Vehicle Tax	63	57	60
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	4	4	4
Watercraft Tax	1	1	1
Special Assessments	34,490	34,490	34,490
Transfer from Electric Fund/Bond Paymen	50,408	50,272	50,104
Interest on Idle Funds	160	200	300
Neighborhood Revitalization Rebate	(8)	(7)	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	85,477	85,394	84,981
Resources Available:	129,519	127,810	127,384
Expenditures:			
Series 2008			
Interest Payments	6,695	5,135	3,545
Principal Payments	30,000	30,000	30,000
Series 2017			
Interest Payments	15,408	14,272	13,104
Principal Payments	35,000	36,000	37,000
Cash Basis Reserve (2023 column)			43,650
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	87,103	85,407	127,299
Unencumbered Cash Balance Dec 31	42,416	42,403	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	129,673	127,717	127,299
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	127,299
		Tax Required	0
	Delinquent Comp Rate:	1.8%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,675	1,886	1,901
Receipts:			
Ad Valorem Tax	43,307	45,881	xxxxxxxxxxxxxxxx
Delinquent Tax	1,451	300	200
Motor Vehicle Tax	7,764	7,554	7,692
Recreational Vehicle Tax	144	122	138
16/20M Vehicle Tax	84	100	136
Commercial Vehicle Tax	504	471	541
Watercraft Tax	68	80	76
In Lieu of Taxes	212	220	220
Excise Tax	0		1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,003)	(893)	-547
Miscellaneous			2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	52,531	53,835	10,457
Resources Available:	55,206	55,721	12,358
Expenditures:			
Appropriation to Library Board	53,320	53,820	54,820
Miscellaneous			3,000
Does miscellaneous exceed 10% of Total I			
Total Expenditures	53,320	53,820	57,820
Unencumbered Cash Balance Dec 31	1,886	1,901	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amour	53,320	53,820	57,820
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,820
		Tax Required	45,462
	Delinquent Comp Rate:	1.8%	822
		Amount of 2022 Ad Valorem Tax	46,284

CPA Summary

City of Lincoln Center 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	22,446	25,176	14,499
Receipts			
Ad Valorem Tax	27,549	28,728	xxxxxxxxxxxxxxxxx
Delinquent Tax	989	500	500
Motor Vehicle Tax	4,991	4,805	4,816
Recreational Vehicle Tax	91	78	86
16/20M Vehicle Tax	63	82	85
Commercial Vehicle Tax	311	299	339
Watercraft Tax	42	45	47
In Lieu of Taxes	135	145	137
Excise Tax			1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(638)	(559)	(410)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,533**	**34,123**	**5,601**
Resources Available:	55,979	59,299	20,100
Expenditures:			
Social Security	12,532	15,500	20,500
KPERS	13,384	18,000	22,000
Unemployment Insurance	155	300	500
Work Compensation	4,732	11,000	13,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,803**	**44,800**	**56,000**
Unencumbered Cash Balance Dec 31	25,176	14,499	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	51,170	48,170	56,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,000
		Tax Required	35,900
	Delinquent Comp Rate:	1.8%	649
		Amount of 2022 Ad Valorem Tax	36,549

Adopted Budget **Special Liability**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	99,455	91,073	82,073
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax	9	0	0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9**	**0**	**0**
Resources Available:	**99,464**	**91,073**	**82,073**
Expenditures:			
Contractual Services	8,391	9,000	82,073
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,391**	**9,000**	**82,073**
Unencumbered Cash Balance Dec 31	91,073	82,073	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	99,437	91,064	82,073
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	82,073
		Tax Required	0
	Delinquent Comp Rate:	1.8%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Lincoln Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	138,898	157,683	150,023
Receipts:			
State of Kansas Gas Tax	34,391	32,340	32,840
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**34,391**	**32,340**	**32,840**
Resources Available:	**173,289**	**190,023**	**182,863**
Expenditures:			
Personal Service	0	10,000	20,000
Contractual Service	0	0	0
Commodities	15,606	30,000	162,863
Capital Outlay			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,606**	**40,000**	**182,863**
Unencumbered Cash Balance Dec 31	157,683	150,023	0
2021/2022/2023 Budget Authority Amount	126,217	159,798	182,863

Adopted Budget

Special Park & Rec	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	10,038	12,956	15,522
Receipts:			
Liquor Tax	2,918	2,566	3,078
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,918**	**2,566**	**3,078**
Resources Available:	**12,956**	**15,522**	**18,600**
Expenditures:			
Contractual Services	0	0	500
Commodities	0	0	1,000
Capital Outlay	0	0	17,100
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**18,600**
Unencumbered Cash Balance Dec 31	12,956	15,522	0
2021/2022/2023 Budget Authority Amount	13,195	15,662	18,600

CPA Summary

City of Lincoln Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	65,601	98,967	93,667
Receipts:			
Receipts & Fees	19,155	25,000	28,000
County Contributions	25,000	25,000	25,000
City Appropriation	25,000	25,000	25,000
Donations	0	0	5,000
Cancelled Encumbrance			
Grant Proceeds	4,200	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,355**	**75,000**	**83,000**
Resources Available:	**138,956**	**173,967**	**176,667**
Expenditures:			
Sales Tax	0	300	600
Personal Service	12,147	20,000	25,000
Contractual Service	11,110	25,000	30,000
Commodities	8,417	15,000	20,000
Capital Outlay	8,315	20,000	101,067
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,989**	**80,300**	**176,667**
Unencumbered Cash Balance Dec 31	98,967	93,667	0
2021/2022/2023 Budget Authority Amoun	151,158	175,801	176,667

Adopted Budget

Solid Waste	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,628	12,596	11,896
Receipts:			
User Fees	101,399	102,000	104,000
Bad Debt	145	300	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**101,544**	**102,300**	**104,500**
Resources Available:	**114,172**	**114,896**	**116,396**
Expenditures:			
Contractual Services	99,576	101,000	113,396
Transfers to General Fund	2,000	2,000	3,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**101,576**	**103,000**	**116,396**
Unencumbered Cash Balance Dec 31	12,596	11,896	0
2021/2022/2023 Budget Authority Amoun	118,226	114,428	116,396

CPA Summary

City of Lincoln Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,503,054	2,685,434	2,780,712
Receipts:			
Sales	1,741,396	1,800,000	1,850,000
Service & Supplies	16,583	17,000	25,000
Sales Tax (State)	26,972	30,000	33,000
Sales Tax (County)	12,343	15,000	18,000
Sales Tax (City)	11,088	14,000	17,000
Bad Debt	1,531	2,000	3,000
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	5,872	5,000	7,000
Miscellaneous	310	1,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,816,095**	**1,884,000**	**1,958,000**
Resources Available:	**4,319,149**	**4,569,434**	**4,738,712**
Expenditures:			
Production/Acquisition Expense	**1,007,417**	**1,080,000**	**2,415,000**
Personal Service	101,710	110,000	135,000
Contractual Service	844,035	900,000	1,300,000
Commodities	60,444	65,000	80,000
Capital Outlay	1,228	5,000	900,000
Transmission/Distribution Expense	**235,404**	**297,000**	**460,000**
Personal Service	189,834	197,000	210,000
Contractual Service	9,987	20,000	35,000
Commodities	35,583	50,000	65,000
Capital Outlay	0	30,000	150,000
General/Administration Expense	**115,441**	**136,350**	**177,500**
Personal Service	46,045	55,000	65,000
Contractual Service	16,289	19,000	25,000
Commodities	2,610	6,000	10,000
Capital Outlay	0	0	5,000
Sales Tax (State)	26,950	30,000	38,000
Sales Tax (County)	12,337	14,000	18,000
Sales Tax (City)	11,074	12,000	16,000
Users Tax	136	350	500
Non-Operating Expense	**275,453**	**275,372**	**275,254**
Deposit Interest	45	100	150
Transfer to General Fund	125,000	125,000	125,000
Transfer to Electric Utility Reserve Fund	100,000	100,000	100,000
Transfer to Debt Service/Bond Payment	50,408	50,272	50,104
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,633,715**	**1,788,722**	**3,327,754**
Unencumbered Cash Balance Dec 31	2,685,434	2,780,712	1,410,958
2021/2022/2023 Budget Authority Amoun	3,329,408	3,208,772	3,327,754

CPA Summary

City of Lincoln Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	593,241	587,857	601,407
Receipts:			
Sales	265,270	267,000	270,000
Service & Supplies	13,665	15,000	18,000
Rental Fees	9,828	11,000	13,000
Water Protection Fees	1,030	1,200	1,400
Bad Debt	512	300	700
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	1,189	1,500	2,000
Miscellaneous	0	500	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**291,494**	**296,500**	**306,100**
Resources Available:	**884,735**	**884,357**	**907,507**
Expenditures:			
Production/Acquisition Expense	**27,730**	**32,000**	**60,000**
Personal Service	18,815	20,000	25,000
Contractual Service	2,457	4,000	10,000
Commodities	6,458	8,000	15,000
Capital Outlay	0	0	10,000
Transmission/Distribution Expense	**149,931**	**160,000**	**315,000**
Personal Service	97,363	100,000	110,000
Contractual Service	21,088	25,000	30,000
Commodities	31,480	35,000	50,000
Capital Outlay	0	0	125,000
General/Administration Expense	**59,211**	**60,900**	**75,000**
Personal Service	43,379	47,000	50,000
Contractual Service	13,325	10,000	15,000
Commodities	511	1,500	3,000
Capital Outlay	0	0	3,000
Water Protection Fees	1,030	1,200	2,000
Clean Drinking Water Fees	966	1,200	2,000
Non-Operating Expense	**60,006**	**30,050**	**93,016**
Deposit Interest	6	50	100
Transfer to General Fund	30,000	0	0
Transfer to Water Utility Reserve Fund	30,000	30,000	30,000
Water Supply Loan	0	0	62,916
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**296,878**	**282,950**	**543,016**
Unencumbered Cash Balance Dec 31	587,857	601,407	364,491
2021/2022/2023 Budget Authority Amoun	550,500	530,500	543,016

CPA Summary

City of Lincoln Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	164,676	281,784	268,624
Receipts:			
Users Fees	235,708	232,000	240,000
Bad Debt	212	300	500
Interest on Idle Funds			
Miscellaneous	135	0	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**236,055**	**232,300**	**241,500**
Resources Available:	**400,731**	**514,084**	**510,124**
Expenditures:			
Administration Expense	**23,793**	**30,000**	**40,000**
Personal Service	18,709	20,000	25,000
Contractual Service	5,084	5,000	10,000
Commodities	0	5,000	5,000
Capital Outlay	0	0	0
Production/Acquisition Expense	**16,256**	**28,000**	**42,500**
Personal Service	9,805	13,000	20,000
Contractual Service	4,700	5,000	12,500
Commodities	1,751	5,000	5,000
Capital Outlay	0	5,000	5,000
Transmission/Distribution Expense	**15,438**	**124,000**	**173,100**
Personal Service	10,162	17,000	25,000
Contractual Service	4,023	5,000	12,500
Commodities	1,253	2,000	10,600
Capital Outlay	0	100,000	125,000
Transfer to General Fund	0	0	15,000
Revolving Loan	48,460	48,460	48,460
Transfer to Sewer Utility Reserve Fund	15,000	15,000	15,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**118,947**	**245,460**	**334,060**
Unencumbered Cash Balance Dec 31	281,784	268,624	176,064
2021/2022/2023 Budget Authority Amount	341,504	477,196	334,060

CPA Summary

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name: Cemetery Trust		(2) Fund Name: Equipment Reserve		(3) Fund Name: Water Reserve		(4) Fund Name: Electric Reserve		(5) Fund Name: Sewer Reserve		
Unencumbered Cash Balance Jan 1	64,639	Unencumbered Cash Balance Jan 1	211,159	Unencumbered Cash Balance Jan 1	120,000	Unencumbered Cash Balance Jan 1	200,000	Unencumbered Cash Balance Jan 1	45,000	Total 640,798
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	779	Trans from Gen Fund	30,000	Trans from Water Fund	30,000	Trans from Electric Fund	100,000	Trans from Sewer Fund	15,000	
Donation	15,284	Interest on Idle Funds	444							
Total Receipts	16,063	Total Receipts	30444	Total Receipts	30000	Total Receipts	100000	Total Receipts	15000	191,507
Resources Available:	80,702	Resources Available:	241,603	Resources Available:	150,000	Resources Available:	300,000	Resources Available:	60,000	832,305
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svc		Machinery & Equip	68,728							
		Trans to Gen Fund								
Total Expenditures	0	Total Expenditures	68,728	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	68,728
Cash Balance Dec 31	80,702	Cash Balance Dec 31	172,875	Cash Balance Dec 31	150,000	Cash Balance Dec 31	300,000	Cash Balance Dec 31	60,000	763,577 **
										763,577 **

**Note: These two block figures should agree.

CPA Summary

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NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG Project Fund		**CDBG Water Project Fu**		**COVID-19 Federal Fund**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	-9,207	Cash Balance Dec 31	0	Cash Balance Dec 31	-11,180	Cash Balance Dec 31		Cash Balance Dec 31		-20,387
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	29,560	Federal Funds-CDBG	270,114	Federal Funds	101,296					
		KDHE Loan Proceeds	270,116							
Total Receipts	29,560	Total Receipts	540,230	Total Receipts	101,296	Total Receipts	0	Total Receipts	0	671,086
Resources Available:	20,353	Resources Available:	540,230	Resources Available:	90,116	Resources Available:	0	Resources Available:	0	650,699
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svc	21,801	Contractual Svc	686,007	COVD-19 Appropriations						
Total Expenditures	21,801	Total Expenditures	686,007	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	707,808
Cash Balance Dec 31	-1,448	Cash Balance Dec 31	-145,777	Cash Balance Dec 31	90,116	Cash Balance Dec 31	0	Cash Balance Dec 31	0	-57,109 **
10-1116 applies	See Tab B	10-1116 applies	See Tab B							-57,109 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lincoln Center
will meet on August 22, 2022 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, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	670,259	34.090	847,700	33.972	1,504,084	174,549	30.113
Debt Service	87,103	0.071	85,407	0.071	127,299		
Library	53,320	8.940	53,820	9.067	57,820	46,288	7.986
Employee Benefits	30,803	5.687	44,800	5.677	56,000	36,575	6.310
Special Liability	8,391		9,000		82,073		
Special Highway	15,606		40,000		182,863		
Special Park & Rec					18,600		
Recreation	39,989		80,300		176,667		
Solid Waste	101,576		103,000		116,396		
Electric	1,633,715		1,788,722		3,327,754		
Water	296,878		282,950		543,016		
Sewer	118,947		245,460		334,060		
Non-Budgeted Funds-A	68,728						
Non-Budgeted Funds-B	707,808						
Totals	3,833,123	48.788	3,581,159	48.787	6,526,632	257,412	44.409
						*Revenue Neutral Rate***	*42.593*
Less: Transfers	382,408		367,272		383,104		
Net Expenditure	3,450,715		3,213,887		6,143,528		
Total Tax Levied	241,843		246,883		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,956,950		5,060,488		5,796,399		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	683,000	624,000	559,000
Revenue Bonds	0	0	0
Other	200,681	158,671	1,221,186
Lease Purchase Principal	0	0	0
Total	883,681	782,671	1,780,186

*Tax rates are expressed in mills

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

Heather N. Hillegeist
Official Title: City Clerk

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	174,549	30.113	2,077
Debt Service	0		0
Library	46,288	7.986	551
Employee Benefits	36,575	6.310	435
Special Liability	0		0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	257,412	44.409	3,063

2022 July 1 Valuation: 5,796,399

Valuation Factor: 5,796.399

Neighborhood Revitalization Subj to Rebate: 68,977

Neighborhood Revitalization factor: 68.977

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

LEGAL NOTICE

(First published in the Lincoln Sentinel-Republican Wednesday, August 10, 2022)

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Lincoln Center
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Debt Service	87,103	0.071	85,407	0.071	127,299		
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Special Highway	15,606		40,000		182,863		
Special Park & Rec					18,600		
Recreation	39,989		80,300		176,667		
Solid Waste	101,576		103,000		116,396		
Electric	1,633,715		1,788,722		3,327,754		
Water	296,878		282,950		543,016		
Sewer	118,947		245,460		334,060		
Non-Budgeted Funds-A	68,728						
Non-Budgeted Funds-B	707,808						
Totals	3,833,123	48.788	3,581,159	48.787	6,526,632	257,412	44.409
						Revenue Neutral Rate**	42.593
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Lease Purchase Principal	0	0	0
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*Tax rates are expressed in mills

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

Heather N. Hillegeist
Official Title: City Clerk

Page No. 17

*Size reduced to fit printable area.
*Actual size: 4 columns x 10"

STATE OF KANSAS
LINCOLN COUNTY, ss.

Savannah DePriest, 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 10th day of August, 2022, with subsequent publications being made on the following dates:

Wednesday, —, 2022

Wednesday, —, 2022

Savannah DePriest
Savannah DePriest

Subscribed and sworn to before me this 13th day of August, 2022.

Lauren E. Spelts
Notary Public

My commission expires 11/17/25

NOTARY PUBLIC - State of Kansas
LAUREN E. SPELTS
My Appt. Expires 11/17/25

RESOLUTION NO. 22-04

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

WHEREAS, the Revenue Neutral Rate for the City of Lincoln Center was calculated as 42.593 mills by the Lincoln County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 22, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lincoln Center, 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 LINCOLN CENTER:

The City of Lincoln Center shall levy a property tax rate exceeding the Revenue Neutral Rate of 42.593 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 22nd day of August, 2022 and **SIGNED** by the Mayor.

Travis Schwerdtfager, Mayor

SEAL OF THE CITY INCORPORATED 1879 LINCOLN CENTER KANSAS

Attested:

Heather N. Hillegeist, City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 22, 2022

Resolution No. 22-04

Governing Body Member	Yes	No	No Vote
Angela K. Corpstein	X		
Brennan Johnson	X		
Elijah Keever			X
Melodee K. Larsen	X		
TOTAL	**3**	**0**	**1**

Certified:

Heather N Hillegass

SEAL OF THE CITY INCORPORATED 1879 LINCOLN CENTER, KANSAS