2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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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	1,634,800	198,306	36.084
Bond & Interest	10-113	8	86,829		
Library	12-1220	8	72,364	62,270	9.447
Employee Benefits	12-16, 102	9	71,000	39,758	6.032
Special Liability	75-6110	9	76,192		
Special Highway		10	170,495		
Special Park & Rec		10	21,887		
Recreation		11	332,069		
Solid Waste		11	120,701		
Electric		12	4,426,552		
Water		13	920,354		
Sewer		14	527,087		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals		xxxxx	8,460,330	300,334	45.563
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			
RNR Hearing Notice					6,591,813
Neighborhood Revitalization		18			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 39.065

Assisted by:

Address:

Email

Attest: November 3, 2023
County Clerk

Governing Body

THE SEAL OF LINCOLN COUNTY KANSAS COUNTY CLERK

CPA Summary

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	174,549	26,042	499	431	1,990	446
Bond & Interest						
Library	46,288	6,906	132	115	528	119
Employee Benefits	36,575	5,457	105	91	417	94
Special Liability						
TOTAL	257,412	38,405	736	637	2,935	659

County Treas Motor Vehicle Estimate 38,405
County Treas Recreational Vehicle Estimate 736
County Treas 16/20M Vehicle Estimate 637
County Treas Commercial Vehicle Tax Estimate 2,935
County Treas Watercraft Tax Estimate 659

Motor Vehicle Factor 0.14920
Recreational Vehicle Factor 0.00286
16/20M Vehicle Factor 0.00247
Commercial Vehicle Factor 0.01140
Watercraft Factor 0.00256

City of Lincoln Center 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Solid Waste	General	2,000	2,000	3,000	12-825d
Electric	General	125,000	125,000	150,000	12-825d
Water	General	0	0	30,000	12-825d
Sewer	General	0	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	15,000	12-631(o)
Electric	Electric Utility Reserve	100,000	100,000	150,000	12-825d
Water	Water Utility Reserve	30,000	30,000	30,000	12-825d
Electric	Bond & Interest	50,272	50,104	49,904	12-825d
	Totals	367,272	382,104	487,904	
	Adjustments*				
	Adjusted Totals	367,272	382,104	487,904	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Lincoln Center

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due Interest	Date Due Principal	Amount Due 2023 Interest	Amount Due 2023 Principal	Amount Due 2024 Interest	Amount Due 2024 Principal
General Obligation:											
Series 2008	11/1/2008	11/2/2024	4.00-5.50	360,000	65,000	5/1, 11/1	11/1	3,545	30,000	1,925	35,000
Series 2017	3/29/2017	3/1/2032	3.20	600,000	428,000	3/1, 9/1	3/1	13,104	37,000	11,904	38,000
Total G.O. Bonds					493,000			16,649	67,000	13,829	73,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KWPC Revolving Loan	9/26/2000	3/1/2024	3.39	669,705	70,294	3/1, 9/1	3/1, 9/1	1,846	46,468	375	23,827
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	3,504	49,936	3,653	49,384
Total Other					1,176,255			5,350	96,404	4,028	73,211
Total Indebtedness					1,669,255			21,999	163,404	17,857	146,211

City of Lincoln Center

2024

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, 2023	Payments Due 2023	Payments Due 2024
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: 2024

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 2023	Proposed Year 2024
Ad Valorem Tax	$46,288	$62,270
Delinquent Tax	$300	$500
Motor Vehicle Tax	$7,692	$6,906
Recreational Vehicle Tax	$138	$132
16/20M Vehicle Tax	$136	$115
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$54,554	$69,923
Difference in Total Taxes:	$15,369	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,732,104	$6,589,642
Did Assessed Valuation Decrease?	No	
Levy Rate	8.075	9.450
Difference in Levy Rate:	1.375	
Qualify for grant: 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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	793,024	786,824	720,351
Receipts:			
Ad Valorem Tax	167,521	174,549	xxxxxxxxxxxxxxx
Delinquent Tax	1,732	4,500	2,600
Motor Vehicle Tax	28,563	28,821	26,042
Recreational Vehicle Tax	520	516	499
16/20M Vehicle Tax	517	510	431
Commercial Vehicle Tax	2,209	2,028	1,990
Watercraft Tax	313	284	446
Gross Earning (Intangible) Tax	12,103	4,634	4,607
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	2,909	3,078	2,944
Fines & Fees	159	300	700
Beer Licenses	200	150	150
Dog Tags & Fees	1,052	800	1,200
Occupational License	600	1,300	600
Franchise Fees	36,498	40,000	45,000
Pool Receipts & Fees	11,918	13,000	15,000
Cemetery Lots & Fees	2,625	3,000	3,500
Airport Lease	6,602	8,618	8,618
Connecting Links	750	750	750
In Lieu of Taxes	0	821	618
SPV Permits	225	350	500
Grant Proceeds	0	3,000	0
County Sales Tax	137,700	138,000	145,000
Permits - Building & Other	250	300	500
Gifts & Bequests	1,500	1,500	1,500
Weed Abatment Fees	1,700	1,200	1,500
Excise Tax	10	4	10
City Sales Tax	180,373	175,000	185,000
Rental & Leases	18,227	20,490	25,090
Memorials & Donations	0	1,000	2,000
Transfers In:			
Solid Waste	2,000	2,000	3,000
Sewer	0	15,000	15,000
Electric	125,000	125,000	150,000
Water	0	0	30,000
Cancelled Encumbrance	0	0	0
Interest on Idle Funds	14,160	30,800	35,000
Neighborhood Revitalization Rebate	(3,312)	(2,076)	(3,585)
Miscellaneous	41,087	5,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	795,711	804,227	716,210
Resources Available:	1,588,735	1,591,051	1,436,561
Expenditures:			
General Administration	149,012	177,000	570,000
Police Protection	179,470	185,000	201,000
Street	187,521	215,000	465,000
Fire Protection	23,539	33,200	49,000
Park & Pool	137,501	119,000	181,000
Street Lighting	4,659	12,000	23,000
Cemetery	31,672	36,000	50,000
Airport/Port Authority Appropriation	15,000	15,000	15,000
Weed Control	3,282	8,000	10,000
Recreation Dept Appropriation	25,000	25,000	25,000
Sales Tax	255	500	800
Transfer to Equipment Reserve	45,000	45,000	45,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	801,911	870,700	1,634,800
Unencumbered Cash Balance Dec 31	786,824	720,351	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,555,054	1,504,084	1,634,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,634,800
		Tax Required	198,239
	Delinquent Comp Rate:	0.0%	67
		Amount of 2023 Ad Valorem Tax	198,306

CPA Summary

City of Lincoln Center 2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administration	**149,012**	**177,000**	**570,000**
Personal Service	48,602	80,000	95,000
Contractual Service	95,825	75,000	100,000
Commodities	4,585	7,000	15,000
Capital Outlay	0	15,000	360,000
Police Protection	**179,470**	**185,000**	**201,000**
Personal Service	7,482	8,000	12,000
Contractual Service	171,458	175,000	185,000
Commodities	530	2,000	3,000
Capital Outlay	0	0	1,000
Street	**187,521**	**215,000**	**465,000**
Personal Service	61,878	70,000	80,000
Contractual Service	54,395	60,000	85,000
Commodities	21,504	35,000	200,000
Capital Outlay	49,744	50,000	100,000
Fire Protection	**23,539**	**33,200**	**49,000**
Personal Service	1,200	1,200	3,000
Contractual Service	10,779	15,000	20,000
Commodities	1,970	15,000	15,000
Capital Outlay	9,590	2,000	11,000
Park & Pool	**137,501**	**119,000**	**181,000**
Personal Service	50,994	65,000	73,000
Contractual Service	10,603	14,000	18,000
Commodities	35,679	40,000	45,000
Capital Outlay	40,225	0	45,000
Street Lighting	**4,659**	**12,000**	**23,000**
Personal Service	2,152	7,000	8,000
Contractual Service	0	0	1,000
Commodities	2,507	5,000	14,000
Capital Outlay	0	0	0
Cemetery	**31,672**	**36,000**	**50,000**
Personal Service	29,426	30,000	33,000
Contractual Service	980	1,000	2,000
Commodities	1,266	4,000	5,000
Capital Outlay	0	1,000	10,000
Airport/Port Authority Appropriatic	**15,000**	**15,000**	**15,000**
Weed Control	**3,282**	**8,000**	**10,000**
Personal Service	2,540	7,000	8,000
Contractual Service	0	0	1,000
Commodities	742	1,000	1,000
Capital Outlay	0	0	0
Recreation Dept Appropriation	**25,000**	**25,000**	**25,000**
Sales Tax	**255**	**500**	**800**
Transfer to Equipment Reserve	**45,000**	**45,000**	**45,000**
Total	**801,911**	**870,700**	**1,634,800**

Page Total	**801,911**	**870,700**	**1,634,800**

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

City of Lincoln Center 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond & Interest	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	42,416	42,557	45,189
Receipts			
Ad Valorem Tax	350	0	xxxxxxxxxxxxxxx
Delinquent Tax	4	20	10
Motor Vehicle Tax	59	60	
Recreational Vehicle Tax	1	1	
16/20M Vehicle Tax	1	1	
Commercial Vehicle Tax	5	4	
Watercraft Tax	1	1	
Special Assessments	34,490	34,490	0
Transfer from Electric Fund/Bond Payment	50,272	50,104	49,904
Excise Tax	0	0	0
Interest on Idle Funds	372	1,600	2,000
Neighborhood Revitalization Rebate	(7)	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	85,548	86,281	51,914
Resources Available:	127,964	128,838	97,103
Expenditures:			
Series 2008			
Interest Payments	5,135	3,545	1,925
Principal Payments	30,000	30,000	35,000
Series 2017			
Interest Payments	14,272	13,104	11,904
Principal Payments	36,000	37,000	38,000
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	85,407	83,649	86,829
Unencumbered Cash Balance Dec 31	42,557	45,189	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	127,717	127,299	86,829
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	86,829
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,886	752	777
Receipts			
Ad Valorem Tax	44,711	46,288	xxxxxxxxxxxxxxx
Delinquent Tax	428	300	500
Motor Vehicle Tax	7,495	7,692	6,906
Recreational Vehicle Tax	136	138	132
16/20M Vehicle Tax	136	136	115
Commercial Vehicle Tax	581	541	528
Watercraft Tax	83	76	119
In Lieu of Taxes	0	220	164
Excise Tax	0	1	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(884)	(547)	(1,126)
Miscellaneous	0	0	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	52,686	54,845	9,339
Resources Available:	54,572	55,597	10,115
Expenditures:			
Appropriation to Library Board	53,820	54,820	70,364
Miscellaneous			2,000
Does miscellaneous exceed 10% of Total I			
Total Expenditures	53,820	54,820	72,364
Unencumbered Cash Balance Dec 31	752	777	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	53,820	57,820	72,364
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	72,364
		Tax Required	62,249
	Delinquent Comp Rate:	0.0%	21
		Amount of 2023 Ad Valorem Tax	62,270

CPA Summary

City of Lincoln Center 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,176	34,979	25,181
Receipts:			
Ad Valorem Tax	27,994	36,575	xxxxxxxxxxxxxxxxx
Delinquent Tax	288	500	500
Motor Vehicle Tax	4,734	4,816	5,457
Recreational Vehicle Tax	87	86	105
16/20M Vehicle Tax	85	85	91
Commercial Vehicle Tax	368	339	417
Watercraft Tax	52	47	94
In Lieu of Taxes	0	137	129
Excise Tax	2	1	1
Neighborhood Revitalization Rebate	(553)	(410)	-719
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,057	42,176	6,075
Resources Available:	58,233	77,155	31,256
Expenditures:			
Social Security	12,318	20,500	27,000
KPERS	12,443	22,000	29,000
Unemployment Insurance	157	500	1,000
Work Compensation	(1,664)	8,974	14,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,254	51,974	71,000
Unencumbered Cash Balance Dec 31	34,979	25,181	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	48,170	56,000	71,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	71,000
		Tax Required	39,744
	Delinquent Comp Rate	0 0%	14
		Amount of 2023 Ad Valorem Tax	39,758

Adopted Budget Special Liability	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	91,073	86,192	76,192
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	3	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	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3	0	0
Resources Available:	91,076	86,192	76,192
Expenditures			
Contractual Services	4,884	10,000	76,192
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,884	10,000	76,192
Unencumbered Cash Balance Dec 31	86,192	76,192	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	91,064	82,073	76,192
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,192
		Tax Required	0
	Delinquent Comp Rate	0 0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Lincoln Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	157,683	126,345	138,535
Receipts:			
State of Kansas Gas Tax	31,659	32,190	31,960
County Transfers Gas		0	0
Reimbursed Expense	25,612	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,271**	**32,190**	**31,960**
Resources Available:	**214,954**	**158,535**	**170,495**
Expenditures:			
Personal Service		10,000	20,000
Contractual Service			
Commodities	88,609	10,000	150,495
Capital Outlay			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,609**	**20,000**	**170,495**
Unencumbered Cash Balance Dec 31	126,345	138,535	0
2022/2023/2024 Budget Authority Amount	159,798	182,863	170,495

Adopted Budget

Special Park & Rec	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,956	15,865	18,943
Receipts:			
Liquor Tax	2,909	3,078	2,944
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,909**	**3,078**	2,944
Resources Available:	**15,865**	**18,943**	21,887
Expenditures:			
Contractual Services	0	0	500
Commodities	0	0	2,000
Capital Outlay	0	0	19,387
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	**0**	21,887
Unencumbered Cash Balance Dec 31	15,865	18,943	0
2022/2023/2024 Budget Authority Amount	15,662	18,600	21,887

CPA Summary

City of Lincoln Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	98,967	128,969	122,069
Receipts:			
Receipts & Fees	24,298	28,000	60,000
County Contributions	25,000	25,000	25,000
City Appropriation	25,000	25,000	25,000
Donations	1,000	500	100,000
Cancelled Encumbrance	0		
Grant Proceeds	0		
Miscellaneous	15		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**75,313**	**78,500**	**210,000**
Resources Available:	**174,280**	**207,469**	**332,069**
Expenditures:			
Sales Tax	379	400	500
Personal Service	17,684	22,000	28,000
Contractual Service	14,220	20,000	30,000
Commodities	11,578	13,000	20,000
Capital Outlay	1,450	30,000	253,569
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,311**	**85,400**	**332,069**
Unencumbered Cash Balance Dec 31	128,969	122,069	0
2022/2023/2024 Budget Authority Amoun	175,801	176,667	332,069

Adopted Budget

Solid Waste	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,596	12,901	14,201
Receipts:			
User Fees	102,010	104,000	106,000
Bad Debt	122	300	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**102,132**	**104,300**	**106,500**
Resources Available:	**114,728**	**117,201**	**120,701**
Expenditures:			
Contractual Services	99,827	101,000	105,000
Transfers to General Fund	2,000	2,000	3,000
Cash Forward (2024 column)			12,701
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**101,827**	**103,000**	**120,701**
Unencumbered Cash Balance Dec 31	12,901	14,201	0
2022/2023/2024 Budget Authority Amoun	114,428	116,396	120,701

CPA Summary

City of Lincoln Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,685,434	2,665,806	2,413,552
Receipts:			
Sales	1,682,077	1,750,000	1,850,000
Service & Supplies	8,973	15,000	25,000
Sales Tax (State)	26,488	25,000	30,000
Sales Tax (County)	12,469	14,000	18,000
Sales Tax (City)	11,156	13,000	17,000
Bad Debt	627	700	3,000
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	16,417	55,000	65,000
Miscellaneous	910	1,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,759,117	1,873,700	2,013,000
Resources Available:	4,444,551	4,539,506	4,426,552
Expenditures:			
Production/Acquisition Expense	1,122,178	1,390,000	1,850,000
Personal Service	108,892	225,000	270,000
Contractual Service	982,758	1,000,000	1,200,000
Commodities	30,528	65,000	80,000
Capital Outlay	0	100,000	300,000
Transmission/Distribution Expense	273,783	313,500	565,000
Personal Service	147,204	208,500	315,000
Contractual Service	16,054	25,000	35,000
Commodities	36,148	50,000	65,000
Capital Outlay	74,377	30,000	150,000
General/Administration Expense	107,343	146,350	187,500
Personal Service	45,067	65,000	75,000
Contractual Service	14,343	19,000	25,000
Commodities	921	6,000	10,000
Capital Outlay	0	0	5,000
Sales Tax (State)	26,180	30,000	38,000
Sales Tax (County)	10,914	14,000	18,000
Sales Tax (City)	9,727	12,000	16,000
Users Tax	191	350	500
Non-Operating Expense	275,441	276,104	351,904
Deposit Interest	169	1,000	2,000
Transfer to General Fund	125,000	125,000	150,000
Transfer to Electric Utility Reserve Fund	100,000	100,000	150,000
Transfer to Debt Service/Bond Payment	50,272	50,104	49,904
Cash Forward (2024 column)			1,472,148
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,778,745	2,125,954	4,426,552
Unencumbered Cash Balance Dec 31	2,665,806	2,413,552	0
2022/2023/2024 Budget Authority Amoun	3,208,772	3,327,754	4,426,552

CPA Summary

City of Lincoln Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	587,857	618,454	588,554
Receipts:			
Sales	275,074	270,000	280,000
Service & Supplies	19,414	14,100	18,000
Rental Fees	9,418	10,948	13,000
Water Protection Fees	1,074	1,200	1,400
Bad Debt	218	200	400
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	3,713	12,000	18,000
Miscellaneous	1,825	500	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**310,736**	**308,948**	**331,800**
Resources Available:	**898,593**	**927,402**	**920,354**
Expenditures:			
Production/Acquisition Expense	**29,660**	**52,000**	**75,000**
Personal Service	17,854	35,000	40,000
Contractual Service	2,810	5,000	10,000
Commodities	8,996	12,000	15,000
Capital Outlay	0	0	10,000
Transmission/Distribution Expense	**172,426**	**125,000**	**265,000**
Personal Service	89,719	60,000	60,000
Contractual Service	52,716	25,000	30,000
Commodities	29,991	40,000	50,000
Capital Outlay	0	0	125,000
General/Administration Expense	**44,194**	**68,900**	**90,000**
Personal Service	36,029	55,000	65,000
Contractual Service	5,454	10,000	15,000
Commodities	631	1,500	3,000
Capital Outlay	0	0	3,000
Water Protection Fees	1,074	1,200	2,000
Clean Drinking Water Fees	1,006	1,200	2,000
Non-Operating Expense	**33,859**	**92,948**	**123,148**
Deposit Interest	9	100	300
Transfer to General Fund	0	0	30,000
Transfer to Water Utility Reserve Fund	30,000	30,000	30,000
Water Supply Loan	3,850	62,848	62,848
Cash Forward (2024 column)			367,206
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**280,139**	**338,848**	**920,354**
Unencumbered Cash Balance Dec 31	618,454	588,554	0
2022/2023/2024 Budget Authority Amount	530,500	543,016	920,354

CPA Summary

City of Lincoln Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	281,784	305,747	277,587
Receipts:			
User Fees	236,438	240,000	248,000
Bad Debt	189	300	500
Interest on Idle Funds			
Miscellaneous	11,100	0	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**247,727**	**240,300**	**249,500**
Resources Available:	**529,511**	**546,047**	**527,087**
Expenditures:			
Administration Expense	**27,114**	**30,000**	**43,000**
Personal Service	23,420	20,000	28,000
Contractual Service	3,694	5,000	10,000
Commodities	0	5,000	5,000
Capital Outlay	0	0	0
Production/Acquisition Expense	**14,440**	**35,000**	**47,500**
Personal Service	11,661	20,000	25,000
Contractual Service	2,332	5,000	12,500
Commodities	447	5,000	5,000
Capital Outlay	0	5,000	5,000
Transmission/Distribution Expense	**118,750**	**125,000**	**159,500**
Personal Service	15,275	40,000	47,000
Contractual Service	3,789	5,000	12,500
Commodities	24,303	30,000	50,000
Capital Outlay	75,383	50,000	50,000
Transfer to General Fund	0	15,000	15,000
Revolving Loan	48,460	48,460	24,230
Transfer to Sewer Utility Reserve Fund	15,000	15,000	15,000
Cash Forward (2024 column)			222,857
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**223,764**	**268,460**	**527,087**
Unencumbered Cash Balance Dec 31	305,747	277,587	0
2022/2023/2024 Budget Authority Amount	477,196	334,060	527,087

CPA Summary

City of Lincoln Center

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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	80,702	Cash Balance Jan 1	172,875	Cash Balance Jan 1	150,000	Cash Balance Jan 1	300,000	Cash Balance Jan 1	60,000	763,577
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	156	Trans from Gen Fund	45,000	Trans from Water Fund	30,000	Trans from Electric Fur	100,000	Trans from Sewer Fund	15,000	
		Interest on Idle Funds	1,010							
Total Receipts	156	Total Receipts	46010	Total Receipts	30000	Total Receipts	100000	Total Receipts	15000	191,166
Resources Available:	80,858	Resources Available:	218,885	Resources Available:	180,000	Resources Available:	400,000	Resources Available:	75,000	954,743
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svc	0	Machinery & Equip	0							
		Trans to Gen Fund	0							
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	80,858	Cash Balance Dec 31	218,885	Cash Balance Dec 31	180,000	Cash Balance Dec 31	400,000	Cash Balance Dec 31	75,000	954,743
										954,743

**Note: These two block figures should agree.

CPA Summary

City of Lincoln Center

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

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	-1,448	Cash Balance Dec 31	-145,777	Cash Balance Dec 31	90,116	Cash Balance Dec 31		Cash Balance Dec 31		-57,109
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	156,343	Federal Funds-CDBG	326,886	Federal Funds	90,116					
Federal Funds-CDBG	247,000	KDHE Loan Proceeds	835,845							
		Transfers In	0							
Total Receipts	403,343	Total Receipts	1,162,731	Total Receipts	90,116	Total Receipts	0	Total Receipts	0	1,656,190
Resources Available:	401,895	Resources Available:	1,016,954	Resources Available:	180,232	Resources Available:	0	Resources Available:	0	1,599,081
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svc	404,895	Contractual Svc	1,016,954	COVD-19 Appropriations						
Total Expenditures	404,895	Total Expenditures	1,016,954	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,421,849
Cash Balance Dec 31	-3,000	Cash Balance Dec 31	0	Cash Balance Dec 31	180,232	Cash Balance Dec 31	0	Cash Balance Dec 31	0	177,232
	See Tab B									177,232

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lincoln Center
will meet on August 21, 2023 at 6:30 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	801,911	33.972	870,700	30.451	1,634,800	198,306	30.094
Bond & Interest	85,407	0.071	83,649		86,829		
Library	53,820	9.067	54,820	8.075	72,364	62,270	9.450
Employee Benefits	23,254	5.677	51,974	6.381	71,000	39,758	6.033
Special Liability	4,884		10,000		76,192		
Special Highway	88,609		20,000		170,495		
Special Park & Rec					21,887		
Recreation	45,311		85,400		332,069		
Solid Waste	101,827		103,000		120,701		
Electric	1,778,745		2,125,954		4,426,552		
Water	280,139		338,848		920,354		
Sewer	223,764		268,460		527,087		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B	1,421,849						
Totals	4,909,520	48.787	4,012,805	44.907	8,460,330	300,334	45.577
						*Revenue Neutral Rate***	*39.065*
Less: Transfers	367,272		382,104		487,904		
Net Expenditure	4,542,248		3,630,701		7,972,426		
Total Tax Levied	246,883		257,412		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,060,488		5,732,104		6,589,642		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	624,000	559,000	493,000
Revenue Bonds	0	0	0
Other	158,671	1,221,186	1,176,255
Lease Purchase Principal	0	0	0
Total	782,671	1,780,186	1,669,255

*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 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	198,306	30.094	3,585
Bond & Interest	0		0
Library	62,270	9.450	1,126
Employee Benefits	39,758	6.033	719
Special Liability			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	300,334	45.577	5,430

2023 July 1 Valuation: 6,589,642

Valuation Factor: 6,589.642

Neighborhood Revitalization Subj to Rebate: 119,131

Neighborhood Revitalization factor: 119.131

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

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 21, 2023

Resolution No. 23-02

Governing Body Member	Yes	No	No Vote
Angela K. Corpstein	x		
Mark Luce	x		
Elijah Keever	x		
Melodee K. Larsen	x		
TOTAL	**4**	**0**	**0**

Certified:

Heather N. Hillegeist

City Clerk

RESOLUTION NO. 23-02

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 45.577 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 21, 2023 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 45.577 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.

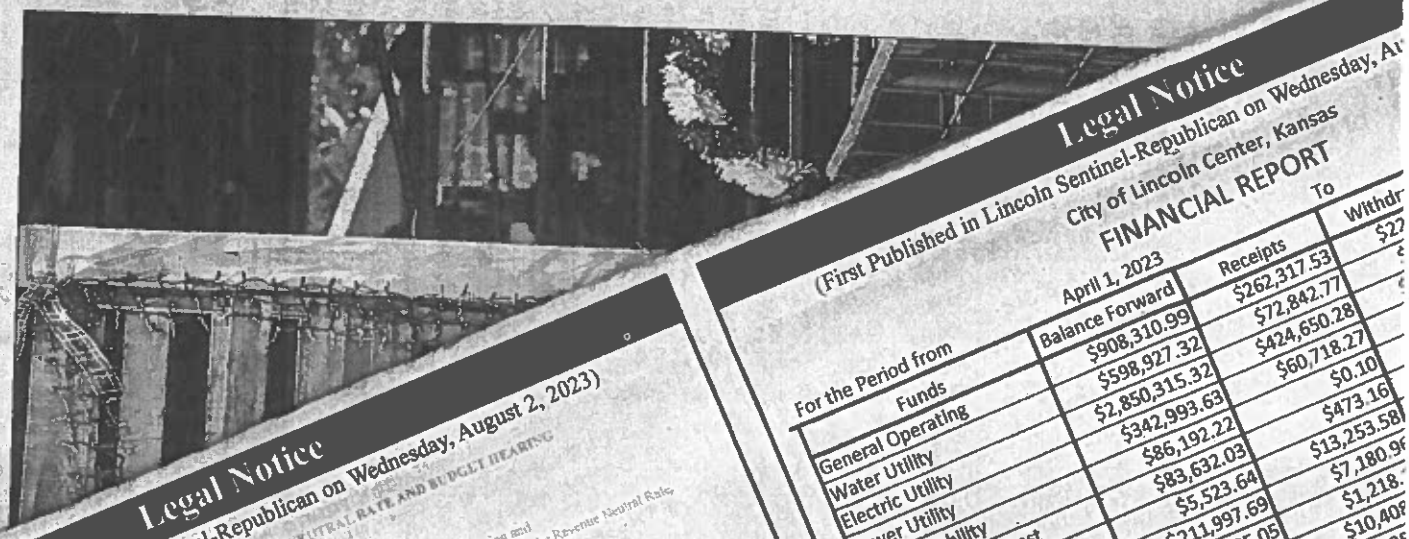
ADOPTED this 21st day of August, 2023 and **SIGNED** by the Mayor.

Travis Schwerdtfager, Mayor

Attested:

SEAL OF THE CITY INCORPORATED 1879 LINCOLN CENTER KANSAS

Heather N. Hillegoist, City Clerk



Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, August 2, 2023)

City of Lincoln Center, Kansas

FINANCIAL REPORT

For the Period from April 1, 2023 To

Funds	Balance Forward	Receipts	Withdr
General Operating	$908,310.99	$262,317.53	$27
Water Utility	$598,927.32	$72,842.77	
Electric Utility	$2,850,315.32	$424,650.28	
Sewer Utility	$342,993.63	$60,718.27	
Special Liability	$86,192.22	$0.10	
G.O. Bond & Interest	$83,632.03	$473.16	
Library	$5,523.64	$13,253.58	
Special Street	$211,997.69	$7,180.9	
Equipment Reserve Fund	$219,685.05	$1,218.	
Employee Benefits	$47,360.42	$10,40	
Payroll Withholding	$17,442.31	$3,3	
Sp. Park & Recreation	$16,609.58	$	
Solid Waste Service	$13,346.39	$2	
Cemetery Trust	$80,934.00		
Recreation Fund	$165,080.38		
Water Reserve	$180,000.00		
Light Reserve	$400,000.00		
Sewer Reserve	$75,000.00		
Project Fund	$0.00		
Covid-19 Fed. Funds	$180,231.40		
Water Project	$0.0		
TOTALS	$6,483,582.		

The Airport, Band, Cemetery, Defense, Swi
are carried as sub-accounts in the Genera

Balance on Deposit: $3,522
Citizens State Bank: $3,15
Bank of Tescott:
Petty Cash: $6
TOTAL
Outstanding Warrants:
Net Balance on Deposit:

(Included in Net

I, Galen L. Lig
Signed
Subscribed a
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Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, August 2, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lincoln Center
will meet on August 21, 2023 at 6:30 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	601,911	33.972	570,700	30.451	1,434,600	198,306	30.000
Bond & Interest	55,402	0.071	83,649	5.076	86,839	65,270	9.430
Employee Benefits	53,820	9.067	54,820	0.381	72,864	59,358	8.033
Special Liability	23,254	5.677	11,974		71,000		
	4,854		10,000		76,103		
Special Highway							
Special Park & Rec	88,609					170,495	
Recreation	45,311					21,887	
Solid Waste	101,827					332,069	
						129,701	
				20,000			
				83,400			
				100,000			
						4,426,552	
						920,364	
						927,087	
Library							
Water	1,778,745			2,125,953			
Sewer	260,139			338,968			
Non-Budgeted Funds-A	223,764			268,460			
Non-Budgeted Funds-B							
Totals	1,421,849	48.787	4,909,530	4,013,805	44,067	8,360,230	306,521
Less: Transfers	36,272			382,104		Revenue Neutral Rate**	25,537
Net Expenditure	4,545,248			3,630,701		487,963	
Total Tax Levied	240,885			247,412		7,072,126	
Assessed Valuation	5,060,488			5,732,164		Prior Year Actual for 2022	6,539,642
Outstanding Indebtedness,	2021		2022		2023		
January 1,	624,480		559,000		493,000		
G.O. Bonds	0		0		0		
Revenue Bonds	158,671		1,321,186		1,176,255		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	783,671		1,880,186		1,669,255		

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

Heather N. Hillegeist
Official Title: City Clerk

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, August 2, 2023)

NOTICE OF BUDGET HEARING

The governing body of
Franklin Township
Lincoln County
will meet on August 25, 2023 at 7:00 p.m. at Richard White's residence 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 Richard White's residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Current Year Estimate 2023		Proposed Budget 2024		
	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General		1,830		0.000
Bond & Interest			0	0.000
Totals		1,830	Revenue Neutral Rate**	
Less: Transfers		0		

Community News