RECEIVED
OCT 07 2021
MARION COUNTY CLERK
MARION, KS 66861

State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	220,347	✓ 45,193	47,975
Debt Service	10-113				
Library	12-1220				
Sewer	13-1018j	7	79,127	✓ 9,111	9,672
Special Highway		8	15,344		
Capital Improvement		8	94,594		
Totals		xxxxxxx	409,412	54,304	57,647
Budget Summary		9			County Clerk's Use Only
Neighborhood Revitalization					942,001
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd
123 S. Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com, jannolde@sjhl.com

Date Attested: October 18, 2021

County Clerk

Governing Body

No assurance is provided.

City of Lincolnville, Kansas

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	46,352	6,929	73	45	198	23
Debt Service						
Library						
Sewer	9,344	1,397	15	9	40	5
TOTAL	55,696	8,326	88	54	238	28

County Treas Motor Vehicle Estimate 8,326

County Treas Recreational Vehicle Estimate 88

County Treas 16/20M Vehicle Estimate 54

County Treas Commercial Vehicle Tax Estimate 238

County Treas Watercraft Tax Estimate 28

Motor Vehicle Factor 0.14949

Recreational Vehicle Factor 0.00158

16/20 Vehicle Factor 0.00097

Commercial Vehicle Factor 0.00427

Watercraft Factor 0.00050

No assurance is provided.

City of Lincolnville, Kansas 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Sewer	Capital Improvement	8,000	8,000	8,000	K.S.A. 12-1,118
General	Capital Improvement	-	-	-	K.S.A. 12-1,119
Street	Capital Improvement	-	-	-	K.S.A. 12-1,120
	Totals	8,000	8,000	8,000	
	Adjustments*				
	Adjusted Totals	8,000	8,000	8,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

No assurance is provided.

City of Lincolnville, Kansas 2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Revolving Loan Fund	8/24/12	9/1/2054	2.30	245,275	177,492	3/1, 9/1	3/1, 9/1	4,018	11,352	3,756	11,614
Total Other					**177,492**			**4,018**	**11,352**	**3,756**	**11,614**
Total Indebtedness					**177,492**			**4,018**	**11,352**	**3,756**	**11,614**

No assurance is provided.

City of Lincolnville, Kansas 2022

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 2021	Payments Due 2021	Payments Due 2022
None							
				Totals	**0**	**0**	**0**

No assurance is provided.

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

City of Lincolnville, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	132,883	150,501	141,744
Receipts:			
Ad Valorem Tax	44,118	46,352	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,454	100	100
Motor Vehicle Tax	7,200	7,027	6,929
Recreational Vehicle Tax	114	104	73
16/20M Vehicle Tax	44	52	45
Commercial Vehicle Tax	201	242	198
Watercraft Tax	37	24	23
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	0	117	117
Community Building Rent	650	1,500	1,500
Local Sales Tax	13,809	11,000	11,000
Franchise Tax	10,377	10,000	10,000
Licenses	0	200	200
Connecting Links	108	125	125
Interest on Idle Funds	194	100	100
Sale of Equipment	1,200	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	3,973	3,000	3,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**84,479**	**79,943**	**33,410**
Resources Available:	**217,362**	**230,444**	**175,154**
Expenditures:			
Capital Outlay	8,332	0	75,000
Streets	4,043	10,000	30,000
Parks	4,876	9,000	9,000
General Administratior	12,346	13,000	13,000
Street Lights	5,732	7,000	7,000
Insurance	11,614	13,000	13,000
Social Security & Med	1,038	2,000	2,000
Shop Parts & Maintenance	2,693	10,000	10,000
Burn Site	981	1,200	1,200
Celebration	1,995	7,000	7,000
City Hal	4,582	5,500	5,000
Community Bldg	6,875	7,000	7,000
Public Safety/Siren	483	1,000	1,000
Cash Forward (2022 column)			37,147
Miscellaneous	1,271	3,000	3,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**66,861**	**88,700**	**220,347**
Unencumbered Cash Balance Dec 31	150,501	141,744	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	192,626	183,972	220,347
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	220,347
		Tax Required	45,193
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**45,193**

No assurance is provided.

City of Lincolnville, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	46,457	49,973	50,500
Receipts:			
Ad Valorem Tax	8,894	9,344	xxxxxxxxxxxxxxxxx
Delinquent Tax	481	50	50
Motor Vehicle Tax	1,407	1,417	1,397
Recreational Vehicle Tax	22	21	15
16/20M Vehicle Tax	8	11	9
Commercial Vehicle Tax	40	49	40
Watercraft Tax	7	5	5
Sewer Fees	17,363	18,000	18,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**28,222**	**28,897**	**19,516**
Resources Available:	**74,679**	**78,870**	**70,016**
Expenditures:			
Maintenance	4,010	5,000	8,000
Tfr to Cap Improvement	8,000	8,000	8,000
Loan Payment	12,696	15,370	15,370
Capital outlay	0	0	47,757
Cash Forward (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**24,706**	**28,370**	**79,127**
Unencumbered Cash Balance Dec 31	49,973	50,500	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	69,292	72,598	79,127
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	79,127
		Tax Required	9,111
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	9,111

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 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 2021 Ad Valorem Tax	0

No assurance is provided.

City of Lincolnville, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	314	5,394	10,384
Receipts:			
State of Kansas Gas Tax	5,080	4,990	4,960
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,080**	**4,990**	**4,960**
Resources Available:	**5,394**	**10,384**	**15,344**
Expenditures:			
Cash Forward (2022 column)			15,344
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**15,344**
Unencumbered Cash Balance Dec 31	5,394	10,384	0
2020/2021/2022 Budget Authority Amount:	5,464	9,654	15,344

Adopted Budget **Capital Improvement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	167,030	83,594	86,594
Receipts:			
Transfer from Sewer Fund	8,000	8,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Recei			
Total Receipts	**8,000**	**8,000**	**8,000**
Resources Available:	**175,030**	**91,594**	**94,594**
Expenditures:			
Sewer Cleaning	0	5,000	5,000
Capital outlay	3,299	0	10,000
Sewer Pond Project	88,137	0	0
Cash Forward (2022 column)			79,594
Miscellaneous			
Does miscellaneous exceed 10% of Total Exper			
Total Expenditures	**91,436**	**5,000**	**94,594**
Unencumbered Cash Balance Dec 31	83,594	86,594	0
2020/2021/2022 Budget Authority Amount:	82,888	88,030	94,594

See Tab A

No assurance is provided.

State of Kansas
City

2022

NOTICE OF RATE AND BUDGET HEARING

The governing body of
City of Lincolnville, Kansas
will meet on September 13, 2021 at 6:55 PM 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.

Revenue Neutral Rate Hearing will be held beginning at 6:45 PM immediately preceding the budget adoption hearing

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	66,861	47.935	88,700	47.968	220,347	45,193	47.967
Sewer	24,706	9.663	28,370	9.670	79,127	9,111	9.670
Special Highway					15,344		
Capital Improvement	91,436		5,000		94,594		
Totals	183,003	57.598	122,070	57.638	409,412	54,304	57.637
*Revenue Neutral Rate***							59.116
Less: Transfers	8,000		8,000		8,000		
Net Expenditure	175,003		114,070		401,412		
Total Tax Levied	56,730		55,696		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	984,934		966,313		942,159		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	199,432	188,587	177,492
Lease Purchase Principal	0	0	0
Total	199,432	188,587	177,492

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Sabrina Powell
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 of Lincolnville's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 7, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

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

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales 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 28thday of July,2021.

Debra Steele

Subscribed and sworn to before me this
28th day of July, 2021

Cheri Bentz

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

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

(Seal)

PUBLICATION FEE:
$313.95 plus $5.00 for affidavit(s)

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CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

First published July 28, 2021, in the Marion County Record, Marion, Kansas (1t)

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Sewer	24,706	9.663	28,370	9.670	79,127	9,111	9.670
Special Highway					15,344		
Special Highway	91,436		5,000		94,594		
Totals	183,003	57.598	122,070	57.638	409,412	54,304	57.637
*Revenue Neutral Rate***							59.116
Less: Transfers	8,000		8,000		8,000		
Net Expenditure	175,003		114,070		401,412		
Total Tax Levied	56,730		55,696				
Assessed Valuation	984,934		966,313		942,159		

Outstanding Indebtedness

January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	199,432	188,587	177,492
Lease Purchase Principal	0	0	0
Total	199,432	188,587	177,492

RECEIVED
OCT 19 2021
MARION COUNTY CLERK
MARION, KS 66861

*Tax rates are express in mills.
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Sabrina Powell
City Official Title: City Clerk

M-45-3930

Resolution No. 01-2021

A RESOLUTION OF THE CITY OF LINCOLNVILLE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, the Revenue Neutral Rate for the City of Lincolnville was calculated as 59.116 mills by the Marion County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 13, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Lincolnville shall levy a property tax rate exceeding the Revenue Neutral Rate of 59.116 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 13th day of September 2021 and **SIGNED** by the Mayor.

Sheri Vanklaveren

Mayor

Attested:

Sabri Pauls

City Clerk

First published July 28, 2021, in the Marion County Record, Marion, Kansas (1t)

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