State of Kansas
City

2022

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 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
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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	1,555,054	171,914	33.972
Debt Service	10-113	8	127,717	360	.071
Library	12-1220	8	53,820	45,881	9.067
Employee Benefits	12-16, 102	9	48,170	28,728	5.677
Special Liability	75-6110	9	91,064		
Special Highway		10	159,798		
Special Park & Rec		10	15,662		
Recreation		11	175,801		
Solid Waste		11	114,428		
Electric		12	3,208,772		
Water		13	530,500		
Sewer		14	477,196		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals		xxxxx	6,557,982	246,883	48.787
					County Clerk's Use Only
Budget Summary		17			5,060,488
Neighborhood Revitalization Rebate		18			Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: November 15, 2021
County Clerk

Governing Body

LINCOLN COUNTY CLERK KANSAS

CPA Summary

City of Lincoln Center

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	168,984	28,804	465	492	1,795	330
Debt Service	352	60	1	1	4	1
Library	44,316	7,554	122	129	471	86
Employee Benefits	28,191	4,805	78	82	299	55
Special Liability						
TOTAL	241,843	41,223	666	704	2,569	472

County Treas Motor Vehicle Estimate 41,223
County Treas Recreational Vehicle Estimate 666
County Treas 16/20M Vehicle Estimate 704
County Treas Commercial Vehicle Tax Estimate 2,569
County Treas Watercraft Tax Estimate 472

Motor Vehicle Factor 0.17045
Recreational Vehicle Factor 0.00275
16/20M Vehicle Factor 0.00291
Commercial Vehicle Factor 0.01062
Watercraft Factor 0.00195

City of Lincoln Center 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
Solid Waste	General	4,000	3,000	2,000	12-825d
Electric	General	250,000	125,000	125,000	12-825d
Water	General	60,000	30,000	0	12-825d
General	Equipment Reserve	30,000	30,000	45,000	12-1, 117
Sewer	Sewer Utility Reserve	15,000	15,000	15,000	12-631(o)
Electric	Electric Utility Reserve	50,000	100,000	100,000	12-825d
Water	Water Utility Reserve	30,000	30,000	30,000	12-825d
Electric	Debt Service	50,512	50,408	50,272	12-825d
	Totals	489,512	383,408	367,272	
	Adjustments*				
	Adjusted Totals	489,512	383,408	367,272	

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

City of Lincoln Center

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1.2021	Date Due Interest	Date Due Principal	Amount Due 2021 Interest	Amount Due 2021 Principal	Amount Due 2022 Interest	Amount Due 2022 Principal
General Obligation:											
Series 2008	11/1/2008	11/2/2024	4.00-5.50	360,000	125,000	5/1, 11/1	11/1	6,695	30,000	5,135	30,000
Series 2017	3/29/2017	3/1/2032	3.20	600,000	499,000	3/1, 9/1	3/1	15,408	35,000	14,272	36,000
Total G.O. Bonds					**624,000**			**22,103**	**65,000**	**19,407**	**66,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KWPC Revolving Loan	9/26/2000	3/1/2024	3.39	669,705	158,671	3/1, 9/1	3/1, 9/1	4,644	43,446	3,268	44,932
KPWS Loan Fund			1.29	(not finalized as of 1/1/21)		8/1	8/1	0	0	1,936	24,324
Total Other					**158,671**			**4,644**	**43,446**	**5,204**	**69,256**
Total Indebtedness					**782,671**			**26,747**	**108,446**	**24,611**	**135,256**

State of Kansas
City

City of Lincoln Center

2022

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

***If you are merely 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: 2022

Library found in: City of Lincoln Center
Lincoln County

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 2021	Proposed Year 2022
Ad Valorem Tax	$44,316	$45,881
Delinquent Tax	$300	$200
Motor Vehicle Tax	$7,171	$7,554
Recreational Vehicle Tax	$107	$122
16/20M Vehicle Tax	$102	$129
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$51,996	$53,886
Difference in Total Taxes:	$1,890	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,956,950	$5,060,357
Did Assessed Valuation Decrease?	No	
Levy Rate	8.94	9.067
Difference in Levy Rate:	0.127	
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.

City of Lincoln Center 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	458,973	683,427	782,672
Receipts:			
Ad Valorem Tax	161,509	168,984	xxxxxxxxxxxxxxxx
Delinquent Tax	5,387	4,500	4,000
Motor Vehicle Tax	28,601	27,275	28,804
Recreational Vehicle Tax	528	408	465
16/20M Vehicle Tax	202	387	492
Commercial Vehicle Tax	1,662	1,481	1,795
Watercraft Tax	214	194	330
Gross Earning (Intangible) Tax	9,650	3,855	4,116
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,552	3,058	2,566
Fines & Fees	193	700	2,500
Beer Licenses	100	300	500
Dog Tags & Fees	512	800	1,200
Occupational Licenses	600	800	600
Franchise Fees	25,994	30,000	35,000
Pool Receipts & Fees	6,019	7,500	15,000
Cemetery Lots & Fees	2,150	2,500	3,000
Airport Lease	6,602	6,602	7,500
Connecting Links	750	750	750
In Lieu of Taxes	848	900	869
SPV Permits	275	350	500
Grant Proceeds	0	0	0
County Sales Tax	125,127	130,000	140,000
Permits - Building & Other	110	250	500
Gifts & Bequests	1,000	1,000	1,000
Weed Abatement Fees	3,420	4,000	5,000
City Sales Tax	131,322	165,000	170,000
Rentals & Leases	18,227	19,000	22,000
Memorials & Donations	34	16,283	2,000
Transfers In:			
Solid Waste	4,000	3,000	2,000
Sewer	0	0	0
Electric	250,000	125,000	125,000
Water	60,000	30,000	0
Cancelled Encumbrance	0	0	0
Interest on Idle Funds	6,447	5,000	8,000
Neighborhood Revitalization Rebate	-3,894	-3,732	-3,346
Miscellaneous	8,390	60,000	22,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**858,531**	**816,145**	**604,141**
Resources Available:	**1,317,504**	**1,499,572**	**1,386,813**
Expenditures:			
General Administration	103,539	135,000	520,000
Police Protection	162,969	168,500	182,000
Street	150,758	150,000	270,000
Fire Protection	21,843	29,400	48,000
Park & Pool	78,416	110,000	164,500
Street Lighting	13,000	14,000	23,000
Cemetery	32,085	36,000	55,284
Airport/Port Authority Appropriation	15,000	15,000	215,000
Weed Control	1,279	3,500	6,470
Recreation Dept Appropriation	25,000	25,000	25,000
Sales Tax	188	500	800
Transfer to Equipment Reserve	30,000	30,000	45,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**634,077**	**716,900**	**1,555,054**
Unencumbered Cash Balance Dec 31	683,427	782,672	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	1,351,750	1,325,750	1,555,054
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,555,054
		Tax Required	168,241
	Delinquent Comp Rate:	2.2%	3,673
		Amount of 2021 Ad Valorem Tax	171,914

CPA Summary

City of Lincoln Center 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Administration	103,539	135,000	520,000
Personal Service	51,615	55,000	60,000
Contractual Service	48,994	70,000	95,000
Commodities	2,930	10,000	15,000
Capital Outlay	0	0	350,000
Police Protection	162,969	168,500	182,000
Personal Service	5,841	6,500	8,000
Contractual Service	156,831	161,000	170,000
Commodities	297	1,000	3,000
Capital Outlay	0	0	1,000
Street	150,758	150,000	270,000
Personal Service	81,183	75,000	95,000
Contractual Service	46,632	50,000	60,000
Commodities	22,943	25,000	35,000
Capital Outlay	0	0	80,000
Fire Protection	21,843	29,400	48,000
Personal Service	1,200	1,400	2,000
Contractual Service	16,836	18,000	20,000
Commodities	1,859	5,000	10,000
Capital Outlay	1,948	5,000	16,000
Park & Pool	78,416	110,000	164,500
Personal Service	44,438	60,000	70,000
Contractual Service	13,224	15,000	24,500
Commodities	18,114	30,000	35,000
Capital Outlay	2,640	5,000	35,000
Street Lighting	13,000	14,000	23,000
Personal Service	3,226	4,000	8,000
Contractual Service	0	0	1,000
Commodities	9,774	10,000	14,000
Capital Outlay	0	0	0
Cemetery	32,085	36,000	55,284
Personal Service	26,885	29,000	33,000
Contractual Service	480	1,000	2,000
Commodities	4,370	5,000	5,000
Capital Outlay	350	1,000	15,284
Airport/Port Authority Appropriatic	15,000	15,000	215,000
Weed Control	1,279	3,500	6,470
Personal Service	1,279	2,500	4,470
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	188	500	800
Transfer to Equipment Reserve	30,000	30,000	45,000
Total	**634,077**	**716,900**	**1,555,054**

Page Total	**634,077**	**716,900**	**1,555,054**

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

City of Lincoln Center 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	41,752	44,042	42,393
Receipts			
Ad Valorem Tax	336	352	xxxxxxxxxxxxxxxx
Delinquent Tax	11	0	0
Motor Vehicle Tax	61	57	60
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	0	1	1
Commercial Vehicle Tax	4	3	4
Watercraft Tax	0	0	1
Special Assessments	34,490	34,490	34,490
Transfer from Electric Fund/Bond Paymen	50,512	50,408	50,272
Interest on Idle Funds	365	150	150
Neighborhood Revitalization Rebate	-8	-8	-7
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**85,772**	**85,454**	**84,972**
Resources Available:	**127,524**	**129,496**	**127,365**
Expenditures			
Series 2008			
Interest Payment	7,970	6,695	5,135
Principal Payment	25,000	30,000	30,000
Series 2017			
Interest Payment	16,512	15,408	14,272
Principal Payment	34,000	35,000	36,000
Cash Basis Reserve (2022 column)			42,310
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**83,482**	**87,103**	**127,717**
Unencumbered Cash Balance Dec 31	44,042	42,393	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	127,782	129,673	127,717
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	127,717
		Tax Required	352
	Delinquent Comp Rate:	2.2%	8
		Amount of 2021 Ad Valorem Tax	360

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,385	2,675	1,022
Receipts:			
Ad Valorem Tax	42,460	44,316	xxxxxxxxxxxxxxxx
Delinquent Tax	1,220	300	200
Motor Vehicle Tax	6,400	7,171	7,554
Recreational Vehicle Tax	118	107	122
16/20M Vehicle Tax	46	102	129
Commercial Vehicle Tax	371	389	471
Watercraft Tax	48	70	86
In Lieu of Taxes	223	191	228
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,024)	(979)	-893
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**49,862**	**51,667**	**7,897**
Resources Available:	**51,247**	**54,342**	**8,919**
Expenditures:			
Appropriation to Library Board	48,572	53,320	53,820
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**48,572**	**53,320**	**53,820**
Unencumbered Cash Balance Dec 31	2,675	1,022	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	48,572	53,320	53,820
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	53,820
		Tax Required	44,901
	Delinquent Comp Rate:	2.2%	980
		Amount of 2021 Ad Valorem Tax	45,881

CPA Summary

City of Lincoln Center 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	25,769	22,446	14,651
Receipts:			
Ad Valorem Tax	26,167	28,191	xxxxxxxxxxxxxxxxx
Delinquent Tax	887	500	500
Motor Vehicle Tax	4,782	4,419	4,805
Recreational Vehicle Tax	88	66	78
16/20M Vehicle Tax	34	63	82
Commercial Vehicle Tax	277	240	299
Watercraft Tax	36	31	55
In Lieu of Taxes	137	118	145
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(631)	(623)	-559
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,777**	**33,005**	**5,405**
Resources Available:	57,546	55,451	20,056
Expenditures:			
Social Security	13,238	15,500	18,670
KPERS	14,637	17,000	20,000
Unemployment Insurance	159	300	500
Works Compensation	7,066	8,000	9,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,100**	**40,800**	**48,170**
Unencumbered Cash Balance Dec 31	22,446	14,651	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	54,900	51,170	48,170
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	48,170
		Tax Required	28,114
	Delinquent Comp Rate:	2.2%	614
		Amount of 2021 Ad Valorem Tax	28,728

Adopted Budget **Special Liability**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	108,043	99,455	91,064
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	18	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		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18**	**0**	**0**
Resources Available:	**108,061**	**99,455**	**91,064**
Expenditures:			
Contractual Services	8,606	8,391	91,064
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,606**	**8,391**	**91,064**
Unencumbered Cash Balance Dec 31	99,455	91,064	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	105,830	99,437	91,064
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	91,064
		Tax Required	0
	Delinquent Comp Rate:	2.2%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

City of Lincoln Center 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	107,887	138,898	129,428
Receipts:			
State of Kansas Gas Tax	31,011	30,530	30,370
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,011**	**30,530**	**30,370**
Resources Available:	**138,898**	**169,428**	**159,798**
Expenditures:			
Personal Services	0	10,000	20,000
Contractual Serviies	0	0	0
Commodities	0	30,000	139,798
Capital Outlay	0	0	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**40,000**	**159,798**
Unencumbered Cash Balance Dec 31	138,898	129,428	0
2020/2021/2022 Budget Authority Amount	100,770	126,217	159,798

Adopted Budget

Special Park & Rec	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,485	10,038	13,096
Receipts:			
Liquor Tax	2,553	3,058	2,566
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,553**	**3,058**	**2,566**
Resources Available:	**10,038**	**13,096**	**15,662**
Expenditures:			
Contactual Services	0	0	500
Commodities	0	0	1,000
Capital Outlay	0	0	14,162
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**15,662**
Unencumbered Cash Balance Dec 31	10,038	13,096	0
2020/2021/2022 Budget Authority Amount	10,016	13,195	15,662

CPA Summary

City of Lincoln Center 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	43,658	65,601	92,801
Receipts:			
Receipts & Fees	7,320	28,000	28,000
County Contribution	25,000	25,000	25,000
City Appropriation	25,000	25,000	25,000
Donations	0	0	5,000
Cancelled Encumbrance	0	0	0
Grant Proceeds	0	4,200	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,320**	**82,200**	**83,000**
Resources Available:	**100,978**	**147,801**	**175,801**
Expenditures:			
Sales Tax	0	0	600
Personal Service	6,414	18,000	25,000
Contractual Service	22,104	12,000	15,000
Commodities	5,331	15,000	20,000
Capital Outlay	1,528	10,000	115,201
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,377**	**55,000**	**175,801**
Unencumbered Cash Balance Dec 31	65,601	92,801	0
2020/2021/2022 Budget Authority Amoun	117,586	151,158	175,801

Adopted Budget

Solid Waste	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	13,726	12,628	10,928
Receipts:			
User Fees	102,463	102,000	103,000
Bad Debt	254	300	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**102,717**	**102,300**	**103,500**
Resources Available:	**116,443**	**114,928**	**114,428**
Expenditures:			
Contractual Services	99,815	101,000	112,428
Transfers to General Fund	4,000	3,000	2,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**103,815**	**104,000**	**114,428**
Unencumbered Cash Balance Dec 31	12,628	10,928	0
2020/2021/2022 Budget Authority Amoun	106,000	118,226	114,428

CPA Summary

City of Lincoln Center 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,259,414	2,503,054	2,891,396
Receipts:			
Sales	1,766,212	1,950,000	2,200,000
Service & Supplies	12,819	15,000	25,000
Sales Tax (State)	29,108	32,000	38,000
Sales Tax (County)	12,412	13,000	20,000
Sales Tax (City)	10,972	12,000	19,000
Bad Debt	2,601	3,000	5,000
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	11,272	12,000	15,000
Miscellaneous	309	300	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,845,705**	**2,037,300**	**2,327,000**
Resources Available:	**4,105,119**	**4,540,354**	**5,218,396**
Expenditures:			
Production/Acquisition Expense	**916,603**	**1,015,000**	**2,240,000**
Person Service	119,140	120,000	130,000
Contractual Service	765,194	800,000	1,500,000
Commodities	24,949	90,000	110,000
Capital Outlay	7,320	5,000	500,000
Transmission/Distribution Expense	**227,789**	**240,000**	**520,000**
Person Service	171,661	180,000	220,000
Contractual Service	9,329	20,000	35,000
Commodities	46,799	40,000	65,000
Capital Outlay	0	0	200,000
General/Administration Expense	**106,604**	**117,850**	**172,500**
Person Service	41,043	50,000	60,000
Contractual Service	13,256	15,000	25,000
Commodities	175	1,500	10,000
Capital Outlay	0	0	5,000
Sales Tax (State)	28,670	25,000	38,000
Sales Tax (County)	12,356	14,000	18,000
Sales Tax (City)	10,955	12,000	16,000
Users Tax	149	350	500
Non-Operating Expense	**351,069**	**276,108**	**276,272**
Deposit Interest	557	700	1,000
Transfer to General Fund	250,000	125,000	125,000
Transfer to Electric Utility Reserve Fund	50,000	100,000	100,000
Transfer to Debt Service/Bond Payment	50,512	50,408	50,272
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,602,065**	**1,648,958**	**3,208,772**
Unencumbered Cash Balance Dec 31	2,503,054	2,891,396	2,009,624
2020/2021/2022 Budget Authority Amoun	3,274,712	3,329,408	3,208,772

CPA Summary

City of Lincoln Center 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	554,683	593,241	431,661
Receipts:			
Sales	273,364	276,000	285,000
Service & Supplies	16,955	20,000	25,000
Rental Fees	9,031	10,000	13,000
Water Protection Fees	1,076	1,200	1,500
Bad Debt	507	1,200	1,500
Prior Year Cancelled Encumbrance	0		
Interest on Idle Funds	2,801	1,500	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**303,734**	**309,900**	**328,000**
Resources Available:	**858,417**	**903,141**	**759,661**
Expenditures:			
Production/Acquisition Expense	**28,463**	**49,000**	**95,000**
Person Service	17,946	30,000	50,000
Contractual Service	3,391	4,000	20,000
Commodities	7,126	10,000	15,000
Capital Outlay	0	5,000	10,000
Transmission/Distribution Expense	**94,417**	**300,000**	**315,000**
Person Service	62,858	85,000	95,000
Contractual Service	22,590	200,000	50,000
Commodities	8,969	15,000	20,000
Capital Outlay	0	0	150,000
General/Administration Expense	**52,225**	**62,400**	**90,000**
Person Service	42,087	50,000	60,000
Contractual Service	7,878	9,000	20,000
Commodities	175	1,000	3,000
Capital Outlay	0	0	3,000
Water Protection Fees	1,076	1,200	2,000
Clean Drinking Water Fees	1,009	1,200	2,000
Non-Operating Expense	**90,071**	**60,080**	**30,500**
Deposit Interest	71	80	500
Transfer to General Fund	60,000	30,000	0
Transfer to Water Utility Reserve Fund	30,000	30,000	30,000
Water Supply Loan			31,458
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**265,176**	**471,480**	**530,500**
Unencumbered Cash Balance Dec 31	593,241	431,661	229,161
2020/2021/2022 Budget Authority Amount	554,000	550,500	530,500

CPA Summary

City of Lincoln Center 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	84,984	164,676	244,696
Receipts:			
Uscrs Fees	195,875	228,180	232,000
Bad Debts	184	300	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**196,059**	**228,480**	**232,500**
Resources Available:	**281,043**	**393,156**	**477,196**
Expenditures:			
Administration Expense	**22,276**	**32,000**	**40,000**
Personal Service	20,099	22,000	25,000
Contractual Service	2,177	5,000	10,000
Commodities	0	5,000	5,000
Capital Outlay	0	0	0
Production/Acquisition Expense	**13,100**	**26,000**	**37,500**
Personal Service	11,565	16,000	20,000
Contractual Service	1,535	5,000	12,500
Commodities	0	5,000	5,000
Capital Outlay	0		0
Transmission/Distribution Expense	**17,531**	**27,000**	**336,236**
Personal Service	13,398	17,000	25,000
Contractual Service	1,968	5,000	12,500
Commodities	2,165	5,000	10,600
Capital Outlay	0	0	288,136
Transfer to General Fund	0	0	0
Revolving Loan	48,460	48,460	48,460
Transfer to Sewer Utility Reserve Fund	15,000	15,000	15,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**116,367**	**148,460**	**477,196**
Unencumbered Cash Balance Dec 31	164,676	244,696	0
2020/2021/2022 Budget Authority Amoun	199,460	341,504	477,196

CPA Summary

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

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	63,859	Cash Balance Jan 1	180,483	Cash Balance Jan 1	90,000	Cash Balance Jan 1	150,000	Cash Balance Jan 1	30,000	514,342
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	780	Trans from Gen Fund	30,000	Trans from Water Fund	30,000	Trans from Electric Fund	50,000	Trans from Sewer Fund	15,000	
		Interest on Idle Funds	852							
Total Receipts	780	Total Receipts	30852	Total Receipts	30000	Total Receipts	50000	Total Receipts	15000	126,632
Resources Available:	64,639	Resources Available:	211,335	Resources Available:	120,000	Resources Available:	200,000	Resources Available:	45,000	640,974
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svc		Maachinery & Equip	176							
		Trans to Gen Fund								
Total Expenditures	0	Total Expenditures	176	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	176
Cash Balance Dec 31	64,639	Cash Balance Dec 31	211,159	Cash Balance Dec 31	120,000	Cash Balance Dec 31	200,000	Cash Balance Dec 31	45,000	**640,798** **
										640,798 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG Project Fund		**SPARKS Fund**			**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	4,040	Federal Funds	25,455							
Total Receipts	4,040	Total Receipts	25455	Total Receipts	0	Total Receipts	0	Total Receipts	0	29,495
Resources Available:	4,040	Resources Available:	25,455	Resources Available:	0	Resources Available:	0	Resources Available:	0	29,495
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svc	13,247	COVID-19 Appropriations	36,635							
Total Expenditures	13,247	Total Expenditures	36,635	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	49,882
Cash Balance Dec 31	-9,207	Cash Balance Dec 31	-11,180	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	-20,387 **
10-1116 Applies	See Tab B	10-1116 Applies	See Tab B							-20,387 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Lincoln Center

will meet on August 23, 2021 at 7:00 p.m. for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at City Hall and will be available at this 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.
Proposed Tax Rate is subject to change dependent 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	Proposed Tax Rate*
General	634,077	34.097	716,900	34.090	1,555,054	171,914	33.973
Debt	83,482	0.071	87,103	0.071	127,717	360	0.071
Library	48,572	8.964	53,320	8.940	53,820	45,881	9.067
Employee Benefits	35,100	5.524	40,800	5.687	48,170	28,728	5.677
Special Liability	8,606		8,391		91,064		
Special Highway			40,000		159,798		
Special Park & Rec					15,662		
Recreation	35,377		55,000		175,801		
Solid Waste	103,815		104,000		114,428		
Electric	1,602,065		1,648,958		3,208,772		
Water	265,176		471,480		530,500		
Sewer	116,367		148,460		477,196		
Non-Budgeted Funds-A	176						
Non-Budgeted Funds-B	49,882						
Non-Budgeted Funds							
Totals	2,982,695	48.656	3,374,412	48.788	6,557,982	246,883	48.788
						*Revenue Neutral Rate***	*47.791*
Less: Transfers	489,512		383,408		367,272		
Net Expenditure	2,493,183		2,991,004		6,190,710		
Total Tax Levied	237,672		241,843		246,883		
Assessed Valuation	4,884,669		4,956,950		5,060,357		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	741,000	683,000	624,000
Revenue Bonds	0	0	0
Other	241,302	200,681	158,671
Lease Purchase Principal	0	0	0
Total	982,302	883,681	782,671

*Tax rates are expressed in mills

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

Heather N. Hillegeist
City Official Title: City Clerk

Affidavit Of Publication

COPY

STATE OF KANSAS
LINCOLN COUNTY, ss.

Julia Worley, 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 12th day of August, 2021, with subsequent publications being made on the following dates:

Thurs., _____, 20___ ; Thurs., _____, 20___; Thurs., _____, 20___

(Sign) _____

Subscribed and sworn to before me this 12th day of August, 2021.

Abby D Gerleman
Notary Public

My Commission expires:

9-12-2024

NOTARY PUBLIC - State of Kansas
ABBY D GERLEMAN
My Appt. Exp. 9-12-2024

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City of Lincoln Center 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	171,914	33.973	3,346
Debt Service	360	0.071	7
Library	45,881	9.067	893
Employee Benefits	28,728	5.677	559
Special Liability	0		0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	246,883	48.788	4,805

2021 July 1 Valuation: 5,060,357

Valuation Factor: 5,060.357

Neighborhood Revitalization Subj to Rebate: 98,495

Neighborhood Revitalization factor: 98.495

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
City

2022

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*Tax rates are expressed in mills

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

Heather N. Hillegeist
City Official Title: City Clerk

RESOLUTION NO. 21-03

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 47.791 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 23, 2021 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 47.791 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 23rd day of August, 2021 and **SIGNED** by the Mayor.

Travis Schwerdtfager

Travis Schwerdtfager, Mayor

SEAL OF THE CITY INCORPORATED 1879 LINCOLN CENTER KANSAS

Attested:

Heather N. Hinegeist

Heather N. Hinegeist, City Clerk