2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	1,857,554	217,551	38.080
Bond & Interest	10-113	9	49,672		
Library	12-1220	9	70,364	62,144	8.593
Employee Benefits	12-16, 102	10	67,000	20,635	2.854
Special Liability	75-6110	10	68,783		
Special Highway		11	299,051		
Special Park & Rec		11	25,366		
Recreation		12	210,993		
Solid Waste		12	120,514		
Electric		13	4,907,052		
Water		14	758,599		
Sewer		15	618,274		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxxx	9,053,222	300,330	41.527
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			7,232,501
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		19			

Revenue Neutral Rate	41.535
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: Sept 27, 2024
County Clerk

Governing Body

CPA Summary

THE SEAL OF LINCOLN COUNTY KANSAS COUNTY CLERK

City of Lincoln Center

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	198,306	26,724	515	393	2,562	314
Bond & Interest						
Library	62,270	8,392	162	124	804	98
Employee Benefits	39,758	5,358	103	79	513	63
Special Liability						
TOTAL	300,334	40,474	780	596	3,879	475

County Treas Motor Vehicle Estimate	40,474
County Treas Recreational Vehicle Estimate	780
County Treas 16/20M Vehicle Estimate	596
County Treas Commercial Vehicle Tax Estimate	3,879
County Treas Watercraft Tax Estimate	475

Motor Vehicle Factor	0.13476
Recreational Vehicle Factor	0.00260
16/20M Vehicle Factor	0.00198
Commercial Vehicle Factor	0.01292
Watercraft Factor	0.00158

City of Lincoln Center

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Solid Waste	General	3,000	2,000	3,000	12-825d
Electric	General	125,000	150,000	150,000	12-825d
Water	General	0	30,000	30,000	12-825d
Sewer	General	15,000	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	150,000	150,000	12-825d
Water	Water Utility Reserve	30,000	30,000	30,000	12-825d
Electric	Bond & Interest	50,104	49,904	49,672	12-825d
	Totals	383,104	486,904	487,672	
	Adjustments*				
	Adjusted Totals	383,104	486,904	487,672	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Lincoln Center

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2008	11/1/2008	11/2/2024	4.00-5.50	360,000	35,000	5/1, 11/1	11/1	1,925	35,000	0	0
Series 2017	3/29/2017	3/1/2032	3.20	600,000	391,000	3/1, 9/1	3/1	11,904	38,000	10,672	39,000
Total G.O. Bonds					**426,000**			**13,829**	**73,000**	**10,672**	**39,000**
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	23,826	3/1	3/1	375	23,826	0	0
KPWS Loan Fund	4/23/2021	2/1/2042	1.29	1,105,961	1,056,025	2/1, 8/1	2/1, 8/1	3,653	49,384	3,480	50,023
Total Other					**1,079,851**			**4,028**	**73,210**	**3,480**	**50,023**
Total Indebtedness					**1,505,851**			**17,857**	**146,210**	**14,152**	**89,023**

City of Lincoln Center

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, 2024	Payments Due 2024	Payments Due 2025
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: 2025

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 2024	Proposed Year 2025
Ad Valorem Tax	$62,270	$62,144
Delinquent Tax	$697	$500
Motor Vehicle Tax	$6,906	$8,392
Recreational Vehicle Tax	$132	$162
16/20M Vehicle Tax	$125	$124
TOTAL TAXES	$70,130	$71,322
Difference in Total Taxes:	$1,192	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,591,813	$7,231,251
Did Assessed Valuation Decrease?	No	
Levy Rate	9.447	8.594
Difference in Levy Rate:	(0.853)	
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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Lincoln Center
Lincoln County

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First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$62,270	$62,144
Delinquent Tax	$697	$500
Motor Vehicle Tax	$6,906	$8,392
Recreational Vehicle Tax	$132	$162
16/20M Vehicle Tax	$125	$124
TOTAL TAXES	$70,130	$71,322
Difference in Total Taxes:	$1,192	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,591,813	$7,231,251
Did Assessed Valuation Decrease?	No	
Levy Rate	9.447	8.594
Difference in Levy Rate:	(0.853)	
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

City of Lincoln Center 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	786,824	926,886	927,324
Receipts:			
Ad Valorem Tax	171,279	198,306	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,751	2,600	2,000
Motor Vehicle Tax	28,417	26,042	26,724
Recreational Vehicle Tax	538	550	515
16/20M Vehicle Tax	514	600	393
Commercial Vehicle Tax	2,689	2,700	2,562
Watercraft Tax	0	0	314
Gross Earning (Intangible) Tax	8,890	9,500	10,907
Local Alcoholic Liquor	3,482	2,944	4,075
Fines & Fees	986	155	500
Beer Licenses	100	100	100
Dog Tags & Fees	717	750	900
Occupational License	1,300	600	1,300
Franchise Fees	41,174	42,000	45,000
Pool Receipts & Fees	12,630	14,000	15,000
Cemetery Lots & Fees	2,850	2,600	3,500
Airport Lease	8,618	8,618	8,618
Connecting Links	750	750	750
In Lieu of Taxes	1,705	618	800
SPV Permits	250	425	500
Grant Proceeds	17,500	0	0
County Sales Tax	153,306	149,000	150,000
Permits - Building & Other	235	140	500
Gifts & Bequests	1,500	1,500	1,500
Weed Abatment Fees	2,925	500	1,500
Excise Tax	4	15	20
City Sales Tax	186,458	185,000	188,000
Rental & Leases	20,310	24,910	6,310
Opioid Settlement	3,319	3,237	1,141
Memorials & Donations	0	0	2,000
Transfers In:			
Solid Waste	3,000	2,000	3,000
Sewer	15,000	15,000	15,000
Electric	125,000	150,000	150,000
Water	0	30,000	30,000
Cancelled Encumbrance	0	0	0
Interest on Idle Funds	55,483	30,800	35,000
Neighborhood Revitalization Rebate	0	(3,585)	(3,367)
Miscellaneous	2,902	10,000	12,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	878,582	912,375	717,062
Resources Available:	1,665,406	1,839,261	1,644,386
Expenditures:			
General Administration	173,462	205,000	570,000
Police Protection	168,303	191,000	201,000
Street	160,461	235,000	464,000
Fire Protection	18,346	27,500	79,654
Park & Pool	81,655	120,000	198,000
Street Lighting	5,813	7,000	23,000
Cemetery	37,279	31,000	50,000
Airport/Port Authority Appropriation	15,000	15,000	15,000
Weed Control	4,980	7,000	11,000
Opioid Settlement Expenses	3,048	3,237	1,141
Recreation Dept Appropriation	25,000	25,000	25,000
Sales Tax	173	200	300
Transfer to Equipment Reserve	45,000	45,000	45,000
Sub-Total detail page	738,520	911,937	1,683,095
Cash Reserve (2025 column)	0	0	175,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	738,520	911,937	1,858,095
Unencumbered Cash Balance Dec 31	926,886	927,324	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,504,084	1,634,800	1,858,095
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,858,095
		Tax Required	213,709
	Delinquent Comp Rate:	1.8%	3,847
		Amount of 2024 Ad Valorem Tax	217,556

CPA Summary

City of Lincoln Center 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration	**173,462**	**205,000**	**570,000**
Personal Service	83,967	95,000	120,000
Contractual Service	75,364	80,000	100,000
Commodities	5,307	15,000	20,000
Capital Outlay	8,824	15,000	330,000
Police Protection	**168,303**	**191,000**	**201,000**
Personal Service	3,198	8,000	10,000
Contractual Service	163,426	180,000	185,000
Commodities	1,679	3,000	5,000
Capital Outlay	0	0	1,000
Street	**160,461**	**235,000**	**464,000**
Personal Service	49,862	55,000	80,000
Contractual Service	53,749	80,000	100,000
Commodities	21,338	60,000	204,000
Capital Outlay	35,512	40,000	80,000
Fire Protection	**18,346**	**27,500**	**79,654**
Personal Service	1,200	5,500	6,000
Contractual Service	11,500	14,000	20,000
Commodities	2,747	5,000	15,000
Capital Outlay	2,899	3,000	38,654
Park & Pool	**81,655**	**120,000**	**198,000**
Personal Service	44,081	50,000	75,000
Contractual Service	13,572	15,000	18,000
Commodities	22,003	45,000	60,000
Capital Outlay	1,999	10,000	45,000
Street Lighting	**5,813**	**7,000**	**23,000**
Personal Service	4,987	5,000	8,000
Contractual Service	0	0	1,000
Commodities	826	2,000	14,000
Capital Outlay	0	0	0
Cemetery	**37,279**	**31,000**	**50,000**
Personal Service	21,189	25,000	35,000
Contractual Service	11,300	1,000	2,000
Commodities	4,790	5,000	8,000
Capital Outlay	0	0	5,000
Airport/Port Authority Appropriation	**15,000**	**15,000**	**15,000**
Weed Control	**4,980**	**7,000**	**11,000**
Personal Service	4,945	6,000	8,000
Contractual Service	0	0	1,000
Commodities	35	1,000	2,000
Capital Outlay	0	0	0
Opioid Settlement Expenses	**3,048**	**3,237**	**1,141**
Recreation Dept Appropriation	**25,000**	**25,000**	**25,000**
Sales Tax	**173**	**200**	**300**
Transfer to Equipment Reserve	**45,000**	**45,000**	**45,000**
Total	**738,520**	**909,841**	**1,683,095**

Page Total	**738,520**	**909,841**	**1,683,095**

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

City of Lincoln Center 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond & Interest	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	42,557	45,068	10,181
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	9	1	10
Motor Vehicle Tax	59	30	
Recreational Vehicle Tax	1	1	
16/20M Vehicle Tax	1	1	
Commercial Vehicle Tax	6	5	
Watercraft Tax	0	0	
Special Assessments	34,490	0	0
Transfer from Electric Fund/Bond Payment	50,104	49,904	49,672
Excise Tax	0	0	
Interest on Idle Funds	1,490	2,000	3,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	86,160	51,942	52,682
Resources Available:	128,717	97,010	62,863
Expenditures:			
Series 2008			
Interest Payments	3,545	1,925	0
Principal Payments	30,000	35,000	0
Series 2017			
Interest Payments	13,104	11,904	10,672
Principal Payments	37,000	38,000	39,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	83,649	86,829	49,672
Unencumbered Cash Balance Dec 31	45,068	10,181	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	127,299	86,829	49,672
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,672
		Tax Required	0
	Delinquent Comp Rate:	1.8%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	752	0	0
Receipts:			
Ad Valorem Tax	45,420	62,270	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,245	697	500
Motor Vehicle Tax	7,553	6,906	8,392
Recreational Vehicle Tax	143	132	162
16/20M Vehicle Tax	135	125	124
Commercial Vehicle Tax	718	600	804
Watercraft Tax	0	0	98
In Lieu of Taxes	452	180	200
Excise Tax	1	1	1
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	(547)	(962)
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	55,667	70,364	9,319
Resources Available:	56,419	70,364	9,319
Expenditures:			
Appropriation to Library Board	54,820	70,364	70,364
Miscellaneous	1,599	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	56,419	70,364	70,364
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	57,820	72,364	70,364
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,364
		Tax Required	61,045
	Delinquent Comp Rate:	1.8%	1,099
		Amount of 2024 Ad Valorem Tax	62,144

CPA Summary

City of Lincoln Center 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,979	39,800	40,332
Receipts:			
Ad Valorem Tax	35,892	39,758	xxxxxxxxxxxxxxxxxx
Delinquent Tax	803	500	500
Motor Vehicle Tax	4,747	5,000	5,358
Recreational Vehicle Tax	90	105	103
16/20M Vehicle Tax	86	91	79
Commercial Vehicle Tax	449	500	513
Watercraft Tax	0	0	63
In Lieu of Taxes	328	129	100
Excise Tax	1	2	1
Neighborhood Revitalization Rebate	(371)	(692)	(319)
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	42,025	45,393	6,398
Resources Available:	77,004	85,193	46,730
Expenditures:			
Social Security	14,101	20,500	27,000
KPERS	13,957	22,000	29,000
Unemployment Insurance	172	500	1,000
Work Compensation	8,974	1,861	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	37,204	44,861	67,000
Unencumbered Cash Balance Dec 31	39,800	40,332	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	56,000	71,000	67,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	67,000
		Tax Required	20,270
	Delinquent Comp Rate:	1.8%	365
		Amount of 2024 Ad Valorem Tax	20,635

Adopted Budget Special Liability	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	86,192	80,883	68,783
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	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	0	0	0
Resources Available:	86,192	80,883	68,783
Expenditures:			
Contractual Services	5,309	12,100	68,783
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,309	12,100	68,783
Unencumbered Cash Balance Dec 31	80,883	68,783	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	82,073	76,192	68,783
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	68,783
		Tax Required	0
	Delinquent Comp Rate:	1.8%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Lincoln Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	126,345	235,111	267,091
Receipts:			
State of Kansas Gas Tax	31,154	31,980	31,960
County Transfers Gas		0	0
Reimbursed Expense	92,344	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**123,498**	**31,980**	**31,960**
Resources Available:	**249,843**	**267,091**	**299,051**
Expenditures:			
Personal Service	0	0	0
Contractual Service	0	0	80,000
Commodities	14,732	0	219,051
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,732**	**0**	**299,051**
Unencumbered Cash Balance Dec 31	235,111	267,091	0
2023/2024/2025 Budget Authority Amount:	182,863	170,495	299,051

Adopted Budget

Special Park & Rec	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,865	19,347	21,291
Receipts:			
Liquor Tax	3,482	2,944	4,075
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,482**	**2,944**	**4,075**
Resources Available:	**19,347**	**22,291**	**25,366**
Expenditures:			
Contractual Services	0	0	500
Commodities	0	1,000	2,000
Capital Outlay	0	0	22,866
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**1,000**	**25,366**
Unencumbered Cash Balance Dec 31	19,347	21,291	0
2023/2024/2025 Budget Authority Amount:	18,600	21,887	25,366

CPA Summary

City of Lincoln Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	128,969	123,793	95,993
Receipts:			
Receipts & Fees	27,117	40,000	60,000
County Contributions	25,000	25,000	25,000
City Appropriation	25,000	25,000	25,000
Donations	150	500	5,000
Cancelled Encumbrance	0	0	0
Grant Proceeds	2,000	10,000	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,267**	**100,500**	**115,000**
Resources Available:	**208,236**	**224,293**	**210,993**
Expenditures:			
Sales Tax	309	300	300
Personal Service	16,375	23,000	28,000
Contractual Service	20,419	35,000	40,000
Commodities	14,169	20,000	20,000
Capital Outlay	33,171	50,000	122,693
Cash Reserve (2025 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**84,443**	**128,300**	**210,993**
Unencumbered Cash Balance Dec 31	123,793	95,993	0
2023/2024/2025 Budget Authority Amount:	176,667	332,069	210,993

Adopted Budget

Solid Waste	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,901	12,714	14,014
Receipts:			
User Fees	104,524	104,000	106,000
Bad Debt	86	300	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**104,610**	**104,300**	**106,500**
Resources Available:	**117,511**	**117,014**	**120,514**
Expenditures:			
Contractual Services	101,797	101,000	105,000
Transfers to General Fund	3,000	2,000	3,000
Cash Reserve (2025 column)			12,514
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**104,797**	**103,000**	**120,514**
Unencumbered Cash Balance Dec 31	12,714	14,014	0
2023/2024/2025 Budget Authority Amount:	116,396	120,701	120,514

CPA Summary

City of Lincoln Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,665,806	2,937,456	2,716,052
Receipts:			
Sales	1,861,315	1,850,000	2,000,000
Service & Supplies	22,597	25,000	35,000
Sales Tax (State)	28,623	30,000	33,000
Sales Tax (County)	14,002	15,000	18,000
Sales Tax (City)	12,618	14,000	17,000
Bad Debt	444	1,000	3,000
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	59,903	65,000	80,000
Miscellaneous	430	1,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,999,932**	**2,001,000**	**2,191,000**
Resources Available:	**4,665,738**	**4,938,456**	**4,907,052**
Expenditures:			
Production/Acquisition Expense	**1,137,246**	**1,290,000**	**2,560,000**
Personal Service	207,111	225,000	280,000
Contractual Service	812,666	900,000	1,200,000
Commodities	21,739	65,000	80,000
Capital Outlay	95,730	100,000	1,000,000
Transmission/Distribution Expense	**176,441**	**420,000**	**670,000**
Personal Service	128,391	180,000	320,000
Contractual Service	14,107	30,000	40,000
Commodities	33,943	60,000	70,000
Capital Outlay	0	150,000	240,000
General/Administration Expense	**137,618**	**160,500**	**200,750**
Personal Service	65,632	70,000	80,000
Contractual Service	16,148	20,000	25,000
Commodities	0	6,000	10,000
Capital Outlay	0	0	5,000
Sales Tax (State)	28,688	30,000	38,000
Sales Tax (County)	14,013	18,000	22,000
Sales Tax (City)	12,629	16,000	20,000
Users Tax	508	500	750
Non-Operating Expense	**276,977**	**351,904**	**352,672**
Deposit Interest	1,873	2,000	3,000
Transfer to General Fund	125,000	150,000	150,000
Transfer to Electric Utility Reserve Fund	100,000	150,000	150,000
Transfer to Debt Service/Bond Payment	50,104	49,904	49,672
Cash Reserve (2025 column)			1,123,630
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,728,282**	**2,222,404**	**4,907,052**
Unencumbered Cash Balance Dec 31	2,937,456	2,716,052	0
2023/2024/2025 Budget Authority Amount:	3,327,754	4,426,552	4,907,052

CPA Summary

City of Lincoln Center

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	618,454	512,547	429,799
Receipts:			
Sales	272,733	280,000	290,000
Service & Supplies	14,985	5,000	5,000
Rental Fees	11,041	12,000	13,000
Water Protection Fees	1,058	1,200	1,400
Bad Debt	168	200	400
Prior Year Cancelled Encumbrance			
Interest on Idle Funds	12,445	14,000	18,000
Miscellaneous		500	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**312,430**	**312,900**	**328,800**
Resources Available:	**930,884**	**825,447**	**758,599**
Expenditures:			
Production/Acquisition Expense	**49,918**	**56,000**	**77,000**
Personal Service	34,019	38,000	42,000
Contractual Service	4,523	5,000	10,000
Commodities	11,376	13,000	15,000
Capital Outlay	0	0	10,000
Transmission/Distribution Expense	**209,213**	**142,000**	**360,000**
Personal Service	56,738	50,000	60,000
Contractual Service	30,364	37,000	50,000
Commodities	42,473	45,000	100,000
Capital Outlay	79,638	10,000	150,000
General/Administration Expense	**66,121**	**74,400**	**92,000**
Personal Service	55,156	59,000	65,000
Contractual Service	8,911	12,000	17,000
Commodities	0	1,000	3,000
Capital Outlay	0	0	3,000
Water Protection Fees	1,060	1,200	2,000
Clean Drinking Water Fees	994	1,200	2,000
Non-Operating Expense	**93,085**	**123,248**	**123,348**
Deposit Interest	237	400	500
Transfer to General Fund	0	30,000	30,000
Transfer to Water Utility Reserve Fund	30,000	30,000	30,000
Water Supply Loan	62,848	62,848	62,848
Cash Reserve (2025 column)			106,251
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**418,337**	**395,648**	758,599
Unencumbered Cash Balance Dec 31	512,547	429,799	0
2023/2024/2025 Budget Authority Amount:	543,016	920,354	758,599

CPA Summary

City of Lincoln Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	305,747	379,754	369,774
Receipts:			
User Fees	240,988	243,000	248,000
Bad Debt	119	250	500
Prior Year Cancelled Encumbrance	2,973	0	0
Interest on Idle Funds	0		
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**244,080**	**243,250**	**248,500**
Resources Available:	**549,827**	**623,004**	**618,274**
Expenditures:			
Administration Expense	**19,068**	**28,000**	**43,000**
Personal Service	13,266	16,000	28,000
Contractual Service	5,802	7,000	10,000
Commodities	0	5,000	5,000
Capital Outlay	0	0	0
Production/Acquisition Expense	**22,206**	**44,000**	**53,000**
Personal Service	19,944	22,000	28,000
Contractual Service	2,259	12,000	15,000
Commodities	3	5,000	5,000
Capital Outlay	0	5,000	5,000
Transmission/Distribution Expense	**50,339**	**127,000**	**165,000**
Personal Service	39,630	45,000	50,000
Contractual Service	4,494	7,000	15,000
Commodities	6,215	25,000	50,000
Capital Outlay	0	50,000	50,000
Transfer to General Fund	**15,000**	**15,000**	**15,000**
Revolving Loan	**48,460**	**24,230**	**0**
Transfer to Sewer Utility Reserve Fund	**15,000**	**15,000**	**15,000**
Cash Reserve (2025 column)			327,274
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**170,073**	**253,230**	**618,274**
Unencumbered Cash Balance Dec 31	379,754	369,774	0
2023/2024/2025 Budget Authority Amount:	334,060	527,087	618,274

CPA Summary

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

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	80,858	Cash Balance Jan 1	218,885	Cash Balance Jan 1	180,000	Cash Balance Jan 1	400,000	Cash Balance Jan 1	75,000	954,743
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	1,662	Trans from Gen Fund	45,000	Trans from Water Fund	30,000	Trans from Electric Fund	100,000	Trans from Sewer Fund	15,000	
		Interest on Idle Funds	4,355							
Total Receipts	1,662	Total Receipts	49355	Total Receipts	30000	Total Receipts	100000	Total Receipts	15000	196,017
Resources Available:	82,520	Resources Available:	268,240	Resources Available:	210,000	Resources Available:	500,000	Resources Available:	90,000	1,150,760
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svc	3,653	Machinery & Equip	38,793							
		Trans to Gen Fund	0							
Total Expenditures	3,653	Total Expenditures	38,793	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	42,446
Cash Balance Dec 31	78,867	Cash Balance Dec 31	229,447	Cash Balance Dec 31	210,000	Cash Balance Dec 31	500,000	Cash Balance Dec 31	90,000	**1,108,314**
										1,108,314

**Note: These two block figures should agree.

CPA Summary

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG Project Fund		**COVID-19 Federal Funds**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	-3,000	Cash Balance Dec 31	180,232	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		177,232
Receipts:		Receipts.		Receipts.		Receipts		Receipts:		
Reimbursements	48,395	Federal Funds	0							
Federal Funds-CDBG	102,665									
Total Receipts	151,060	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	151,060
Resources Available:	148,060	Resources Available:	180,232	Resources Available:	0	Resources Available:	0	Resources Available	0	328,292
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svc	184,066	COVD-19 Appropriation	86,232							
Total Expenditures	184,066	Total Expenditures	86,232	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	270,298
Cash Balance Dec 31	-36,006	Cash Balance Dec 31	94,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	57,994
	See Tab B									57,994

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Lincoln Center
will meet on August 12, 2024 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 and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	738,520	30.451	911,937	30.084	1,858,095	217,556	30.086
Bond & Interest	83,649		86,829		49,672		
Library	56,419	8.075	70,364	9.447	70,364	62,144	8.594
Employee Benefits	37,204	6.381	44,861	6.032	67,000	20,635	2.854
Special Liability	5,309		12,100		68,783		
Special Highway	14,732				299,051		
Special Park & Rec			1,000		25,366		
Recreation	84,443		128,300		210,993		
Solid Waste	104,797		103,000		120,514		
Electric	1,728,282		2,222,404		4,907,052		
Water	418,337		395,648		758,599		
Sewer	170,073		253,230		618,274		
Non-Budgeted Funds-A	42,446						
Non-Budgeted Funds-B	270,298						
Totals	3,754,509	44.907	4,229,673	45.563	9,053,763	300,335	41.534
						*Revenue Neutral Rate***	*41.535*
Less: Transfers	383,104		486,904		487,672		
Net Expenditure	3,371,405		3,742,769		8,566,091		
Total Tax Levied	257,412		300,334		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,732,104		6,591,813		7,231,251		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	559,000	456,000	426,000
Revenue Bonds	0	0	0
Other	1,221,186	1,150,774	1,079,851
Lease Purchase Principal	0	0	0
Total	1,780,186	1,606,774	1,505,851

*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

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	217,556	30.086	3,367
Bond & Interest			0
Library	62,144	8.594	962
Employee Benefits	20,635	2.854	319
Special Liability			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	300,335	41.533	4,648

2024 July 1 Valuation: 7,231,251

Valuation Factor: 7,231.251

Neighborhood Revitalization Subj to Rebate: 111,929

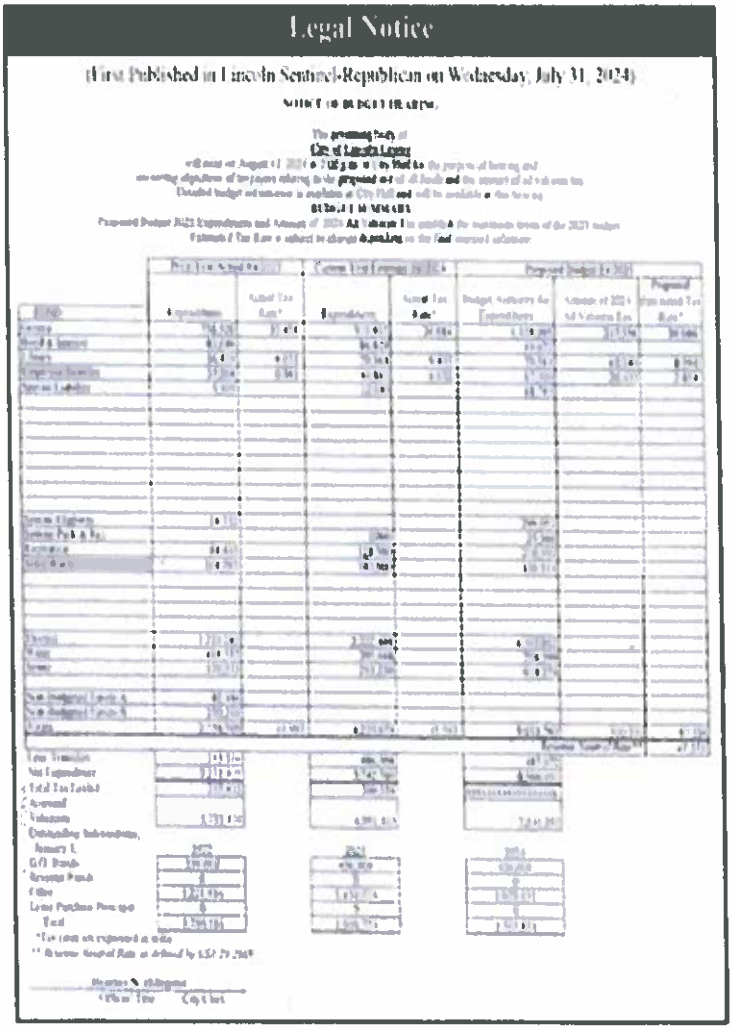
Neighborhood Revitalization factor: 111.929

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Affidavit of Publication

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, July 31, 2024)



*Condensed to fit: Originally published as a 3x6

STATE OF KANSAS
LINCOLN COUNTY, ss

Brandy Sensmeier, being first duly sworn, deposes and says 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 published weekly at least 50 times a year, has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and has been admitted at the Post Office of Lincoln, Kansas, in said county as second-class matter. The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 week, the publication thereof being made as aforesaid on the 31st of July, 2024.

(Signed) Brandy Sensmeier

Subscribed and sworn before me on this 9th day of August, 2024

Lauren E. Houchens
Notary Public

My commission expires
11/13/25

NOTARY PUBLIC - State of Kansas
Lauren E. Houchens
My Appt. Expires 11/13/25