RECEIVED
AUG 26 2020
MARION COUNTY CLERK
MARION, KS 66861

State of Kansas
City

2021

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 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit 2021		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	12-101a	7	183,972	46,352	47,968
Debt Service	10-113				
Library	12-1220				
Sewer	13-1018j	8	72,598	9,344	9,670
		8			
Special Highway		9	9,654		
Capital Improvement		9	88,030		
Totals		xxxxxx	354,254	55,696	57,638
Budget Summary		10			County Clerk's Use Only
Neighborhood Revitalization					9,606,313
					Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab) **57,751**
Does the City Need to Hold an Election? **NO**

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

Date Attested: August 26 2020

County Clerk

Governing Body

No assurance is provided.

Computation to Determine Limit for 2021

			Amount of Levy
1. Total tax levy amount in 2020 budget			+ $ 56,730
2. Library levy in 2020 budget			- $
Other tax entity levy in 2020 budget			- $
3. Net tax levy			$ 56,730

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :			+	0
5. Increase in personal property for 2020 :				
5a. Personal property 2020	+	9,071		
5b. Personal property 2019	-	11,029		
5c. Increase in personal property (5a minus 5b)			+	0 (Use Only if > 0)
6. Valuation of annexed territory for 2020 :				
6a. Real estate	+	0		
6b. State assessed	+	0		
6c. New improvements	+	0		
6d. Total adjustment (sum of 6a, 6b, and 6c)			+	0
7. Valuation of property that has changed in use during 2020 :			+	0
8. Expiration of property tax abatements			+	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)			+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)				0
11. Total estimated valuation July 1, 2020		966,978		
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))				0.0000

13. Percentage adjustment increase (12 times 3)	+ $ 0
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)	$ 1,021
16. Total Percentage Adjustments	**$ 1,021**

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ 0
Property tax revenues for debt service in 2020 budget:	- 0
Increased property tax revenues spent on debt service	0

No assurance is provided.

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+
Property tax revenues spent for public building commission and lease payments in the 2020 budget:			-
Increase property tax revenues spent on public building commission and lease payments			0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)			+
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:			+
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:			+
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2021 budget:			+
23. Law enforcement expenses - 2021 budget:		+	
Law enforcement expenses - 2020 budget:		-	
CPI adjustment	1.80%	0	
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)			+ 0
24. Fire protection expenses - 2021 budget:		+	
Fire protection expenses - 2020 budget:		-	
CPI adjustment	1.80%	0	
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)			+ 0
25. Emergency medical expenses - 2021 budget:		+	
Emergency medical expenses - 2020 budget:		-	
CPI adjustment	1.80%	0	
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)			+ 0
26. Total Revenue Adjustments			**0**

Levies on Behalf of Another Political or Governmental Subdivision

27. Library Levy - 2021 budget:	+
Other tax entity levy - 2021 budget:	+
Other tax entity levy - 2021 budget:	+
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+ **0**
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+
30. Total Computed Tax Levy	**57,751**

No assurance is provided.

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
2020 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2021 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	**#DIV/0!**	

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)		
2020 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		1,021
2021 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2021 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		1,021
Exemption from Election Requirment		**Yes**

No assurance is provided.

City of Lincolnville, Kansas

2021

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

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	47,213	7,027	104	52	242	24
Debt Service						
Library						
Sewer	9,517	1,417	21	11	49	5
TOTAL	56,730	8,444	125	63	291	29

County Treas Motor Vehicle Estimate 8,444

County Treas Recreational Vehicle Estimate 125

County Treas 16/20M Vehicle Estimate 63

County Treas Commercial Vehicle Tax Estimate 291

County Treas Watercraft Tax Estimate 29

Motor Vehicle Factor 0.14884

Recreational Vehicle Factor 0.00221

16/20 Vehicle Factor 0.00111

Commercial Vehicle Factor 0.00513

Watercraft Factor 0.00050

No assurance is provided.

City of Lincolnville, Kansas 2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Sewer	Capital Improvement	8,000	8,000	8,000	K.S.A. 12-1,118
General	Capital Improvement	40,000	-	-	K.S.A. 12-1,119
Street	Capital Improvement	50,000	-	-	K.S.A. 12-1,120
	Totals	98,000	8,000	8,000	
	Adjustments*				
	Adjusted Totals	98,000	8,000	8,000	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

No assurance is provided.

City of Lincolnville, Kansas

2021

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 2020	Payments Due 2020	Payments Due 2021
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.**

No assurance is provided.

City of Lincolnville, Kansas 2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	159,739	132,883	107,129
Receipts:			
Ad Valorem Tax	43,682	47,213	xxxxxxxxxxxxxxxx
Delinquent Tax	866	100	100
Motor Vehicle Tax	6,956	5,004	7,027
Recreational Vehicle Tax	109	125	104
16/20M Vehicle Tax	29	41	52
Commercial Vehicle Tax	251	120	242
Watercraft Tax	31	27	24
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	0	31	117
Community Building Rent	1,970	1,500	1,500
Local Sales Tax	13,164	11,000	11,000
Franchise Tax	10,765	10,000	10,000
Licenses	0	200	200
Connecting Links	108	125	125
In Lieu of Tax (IRB)			
Interest on Idle Funds	300		
Neighborhood Revitalization Rebate			0
Miscellaneous	1,654		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**79,885**	**75,486**	**30,491**
Resources Available:	**239,624**	**208,369**	**137,620**
Expenditures:			
Capital Outlay	4,770	20,000	75,272
Streets	4,215	10,000	30,000
Parks	6,750	9,000	9,000
General Administration	10,746	13,000	13,000
Street Lights	5,633	6,000	7,000
Insurance	10,402	12,000	13,000
Social Security & Med	1,588	2,000	2,000
Shop Parts & Maintenance	3,330	6,000	10,000
Burn Site	785	1,200	1,200
Celebration	5,603	6,000	7,000
City Hall	3,791	5,500	5,500
Community Bldg	8,160	7,000	7,000
Public Safety/Siren	0	540	1,000
Transfer to Capital Improvement Fund	40,000	0	0
Cash Forward (2021 column)			
Miscellaneous	968	3,000	3,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**106,741**	**101,240**	**183,972**
Unencumbered Cash Balance Dec 31	132,883	107,129	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amoun	182,260	192,626	183,972
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	183,972
		Tax Required	46,352
	Delinquent Comp Rate:	0.0%	0
		Amount of 2020 Ad Valorem Tax	**46,352**

No assurance is provided.

City of Lincolnville, Kansas 2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	43,313	46,457	43,701
Receipts:			
Ad Valorem Tax	8,593	9,517	xxxxxxxxxxxxxxxx
Delinquent Tax	172	50	50
Motor Vehicle Tax	1,328	985	1,417
Recreational Vehicle Tax	21	24	21
16/20M Vehicle Tax	6	8	11
Commercial Vehicle Tax	48	24	49
Watercraft Tax	6	5	5
Sewer Fees	17,537	18,000	18,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**27,711**	**28,613**	**19,553**
Resources Available:	**71,024**	**75,070**	**63,254**
Expenditures:			
Maintenance	3,871	8,000	8,000
Tfr to Cap Improvement	8,000	8,000	8,000
Loan Payment	12,696	15,369	15,369
Capital outlay	0	0	41,229
Cash Forward (2021 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**24,567**	**31,369**	**72,598**
Unencumbered Cash Balance Dec 31	46,457	43,701	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amoun	66,432	69,292	72,598
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	72,598
		Tax Required	9,344
	Delinquent Comp Rate:	0.0%	0
		Amount of 2020 Ad Valorem Tax	9,344

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2020 Ad Valorem Tax	0

No assurance is provided.

City of Lincolnville, Kansas 2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	44,944	314	5,294
Receipts:			
State of Kansas Gas Tax	5,370	4,980	4,360
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,370**	**4,980**	**4,360**
Resources Available:	**50,314**	**5,294**	**9,654**
Expenditures:			
Transfer to Capital Improvement Fund	50,000	0	0
Cash Forward (2021 column)			9,654
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**50,000**	**0**	**9,654**
Unencumbered Cash Balance Dec 31	314	5,294	0
2019/2020/2021 Budget Authority Amoun	50,105	5,464	9,654

Adopted Budget **Capital Improvement**	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	71,888	167,030	80,030
Receipts:			
Transfer from Sewer Fund	8,000	8,000	8,000
Transfer from General Fund	40,000	0	0
Transfer from Street Fund	50,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**98,000**	**8,000**	**8,000**
Resources Available:	**169,888**	**175,030**	**88,030**
Expenditures:			
Sewer Cleaning	2,858	5,000	5,000
Capital outlay	0	90,000	65,776
Cash Forward (2021 column)			17,254
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,858**	**95,000**	**88,030**
Unencumbered Cash Balance Dec 31	167,030	80,030	0
2019/2020/2021 Budget Authority Amoun	79,017	82,888	88,030

See Tab C

No assurance is provided.

State of Kansas
City

2021

NOTICE OF BUDGET HEARING

The governing body of
City of Lincolnville, Kansas
will meet on August 3, 2020 at 6:45 P.M. 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.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	106,741	49.389	101,240	47.935	183,972	46,352	47.935
Debt Service							
Library							
Sewer	24,567	9.716	31,369	9.663	72,598	9,344	9.663
Special Highway	50,000				9,654		
Capital Improvement	2,858		95,000		88,030		
Totals	184,166	59.105	227,609	57.598	354,254	55,696	57.598
Less: Transfers	98,000		8,000		8,000		
Net Expenditure	86,166		219,609		346,254		
Total Tax Levied	55,886		56,730		xxxxxxxxxxxxxxxxx		
Assessed Valuation	945,536		984,934		966,978		

Outstanding Indebtedness, January 1,	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	210,031	199,432	188,587
Lease Purchase Principal	0	0	0
Total	210,031	199,432	188,587

*Tax rates are expressed in mills

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 16, 2020, 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.

RECEIVED
SEP 11 2020
MARION COUNTY CLERK
MARION, KS 66861

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 22nd day of July, 2020.

Debra Steele

Subscribed and sworn to before me this
22nd day of July, 2020

Cheri Bentz

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

(Seal)

PUBLICATION FEE:
$234.00 plus $5.00 for affidavit(s)

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

First published July 22, 2020, in the Marion County Record

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	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
Fund	Expend-itures	Actual Tax Rate*	Expend-itures	Actual Tax Rate*	Budget Authority for Expend-itures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
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Capital Improvement	2,858		95,000		88,030		
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Less: Transfers	98,000		8,000		8,000		
Net Expenditure	86,166		219,609		346,254		
Total Tax Levied	55,886		56,730				
Assessed Valuation	945,536		984,934		966,978		

Outstanding Indebtedness, Jan. 1	2018	2019	2020
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Other	210,031	199,432	188,587
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Sabrina Powell

City Official Title: City Clerk

M-44-3601

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