CERTIFICATE

To the Clerk of Lincoln County, State of Kansas We, the undersigned, officers of

City of Lincoln Center

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and.

(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

(5) the rimou	111(3) 01 2025 7	u valore	2024 Adopted Budget					
				Amount of	Final Tax Rate			
		Page	Budget Authority	2023 Ad	(County Clerk's			
Table of Contents:		No.	for Expenditures	Valorem Tax	Use Only)			
Allocation of MVT, RVT, and 16	/20M Vehicle		Tor Experientures	valorem rax	000 0111)			
Schedule of Transfers	7201VI VEITICIE	3	1		l'			
Statement of Indebtedness		4						
Statement of Lease-Purchases		5	1					
Computation to Determine State	Library Grant	6						
Fund	K.S.A.	0						
General	12-101a	7	1,634,800	198,306				
Bond & Interest	10-113	8	86,829	198,300				
Library	12-1220	8		(2.270				
Employee Benefits		9	72,364 71,000	62,270				
Special Liability	12-16, 102 75-6110	9	76,192	39,758				
Special Elability	73-0110	7	70,192					
Special Highway Special Park & Rec		10	170,495 21,887					
Recreation		11	332,069					
Solid Waste	-	11	120,701					
Electric		12	4,426,552					
Water		13	920,354					
Sewer		14	527,087					
Non-Budgeted Funds-A		15						
Non-Budgeted Funds-B		16						
Totals		xxxxx	8,460,330	300,334				
Budget Hearing Notice		******	0,400,550	200,224	County Clerk's Use Only			
Combined Rate and Budget Hearin	o Notice	17			County Citik's Ose Only			
RNR Hearing Notice	ig rionec	17						
Neighborhood Revitalization		18		4	31 1 0000 F			
vergnoonhood Revitalization		10			Nov 1, 2023 Total Assessed Valuation			
			Reven	ue Neutral Rate	39.065			
Assisted by:		Oma	da Corpete	<u> </u>				
11	2	~	TW.					

Neighborhood Revitalizatio	n		Nov 1, 2023 Total Assessed Valuation
		Revenue Neutral Rate	39.065
Assisted by:		Oncular Corpotein	
Address		Walter	
Smail:		Melodee Tarsen Elijah Kerver	
ittest"	2023	Travers Schwere	Black
County Clerk		Governing Body	
CPA Summary		THE STATE OF THE S	

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

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

County Treas Motor Vehicle Estimate County Treas Recreational Vehicle Estimate County Treas 16/20M Vehicle Estimate	38,405	736	637		
County Treas Commercial Vehicle Tax Estimat	e			2,935	
County Treas Watercraft Tax Estimate					659
Motor Vehicle Factor Recreational Vehicle F	0.14920 Factor	0.00286			
1	6/20M Vehicle	Factor	0.00247		
	Co	ommercial Veh	icle Factor	0.01140	
		W	atercraft Factor		0.00256

Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2022	2023	2024	Statute
Solid Waste	General	2,000	2,000	3,000	12-825d
Electric	General	125,000	125,000	150,000	12-825d
Water	General	0	0	30,000	12-825d
Sewer	General	0	15,000	15,000	12-825d
General	Equipment Reserve	45,000	45,000	45,000	12-1, 117
Sewer	Sewer Utility Reserve	15,000	15,000	15,000	12-631(o)
Electric	Electric Utility Reserve	100,000	100,000	150,000	12-825d
Water	Water Utility Reserve	30,000	30,000	30,000	12-825d
Electric	Bond & Interest	50,272	50,104	49,904	12-825d
	Totals	367,272	382,104	487,904	
	Adjustments* Adjusted Totals	367,272	382,104	487,904	

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

City of Lincoln Center

STATEMENT OF INDEBTEDNESS

Type of											
	Jo	Jo	Rate	Amount	Outstanding		Date Due	2(2023	20	2024
Debt	Issue	Retirement	%	Issued	Jan 1, 2023	Interest	Principal	Interest	Principal	Interest	Princinal
General Obligation:	0.00									100 10111	i ilikalbai
Series 2008	11/1/2008	11/2/2024	4.00-5.50	360,000	65,000	5/1, 11/1	11/1	3.545	30.000	1,925	35 000
Series 2017	3/29/2017	3/1/2032	3.20	600,000	428,000	3/1, 9/1	3/1	13 104	37,000	11 904	38,000
										10/414	
Total G.O. Bonds					493,000			16,649	67.000	13.829	73.000
Revenue Bonds:											
None											
		. 24									
Total Revenue Bonds					0			0	0	0	0
Other:											
KWPC Revolving Loan	9/26/2000	3/1/2024	3.39	669,705	70,294	3/1, 9/1	3/1, 9/1	1,846	46,468	375	23,827
KPWS Loan Fund	4/23/2021	2/1/2042	1.29	1,105,961	1,105,961	2/1, 8/1	2/1, 8/1	3,504	49,936	3,653	49,384
Total Other					1,176,255			5,350	96,404	4,028	73,211
Total Indebtedness					1,669,255			21,999	163,404	17,857	146,211

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Term of Interest Amount Principal Payments Pay Contract Rate Financed Balance On Due Due Date (Months) % (Beginning Principal) Jan 1, 2023 2023 2023 2033 2033 2033 2033 203		Т	T	Τ	Т	Г		Г							
Item Purchased Contract Contract Rate Financed Balance On Months) % (Beginning Principal) Jan 1, 2023	Payments Due	4707										201			0
Item Purchased Date (Months) % (Beginning Principal) Contract Contract Rate Financed Financed (Months) % (Beginning Principal)	Payments Due	0404													0
Item Purchased Contract Contract Rate Date (Months) % Contract Contract Rate Nonths) %	Principal Balance On														0
Item Purchased Contract Contract Date (Months) Date (Months) Sample of Term of Contract Contract (Months) Sample of Contract Contract Contract (Months)	Total Amount Financed (Beginning Principal)														
Item Purchased Date Date	Interest Rate %														
Item Purchased	Term of Contract (Months)														
	Contract									į.					
None Totalk	Item Purchased	one													Totals

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

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

Budgeted Year: 2024

Library found in: City of Lincoln Center Lincoln County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

Ad Valorem Tax Delinquent Tax	Current Year 2023 \$46,288 \$300 \$7,692	Proposed Year 2024 \$62,270 \$500
Delinquent Tax	\$46,288 \$300 \$7,692	\$62,270 \$500
Delinquent Tax	\$300 \$7,692	\$500
•	\$7,692	
3.6 (37.1 ° 1 ° m)		\$C 00C
Motor Vehicle Tax	Ø120	\$6,906
Recreational Vehicle Tax	\$138	\$132
16/20M Vehicle Tax	\$136	\$115
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$54,554	\$69,923
Difference in Total Taxes:	\$15,369	
Qualify for grant: Qualify		
Second test:		
Assessed Valuation	\$5,732,104	 \$6,589,642
Did Assessed Valuation Decrease?	No	
Levy Rate	8.075	9.450
Difference in Levy Rate:	1.375	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

FUND FAGIE FOR FUNDS WITH A TA	ALEVI		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1	Actual for 2022 793,024	Estimate for 2023 786,82	Year for 2024 4 720,35
Receipts:	773,024	780,62	120,33
Ad Valorem Tax	167,521	174.54	9 xxxxxxxxxxxxxxxx
Delinquent Tax	1,732	4,50	
Motor Vehicle Tax	28,563	28,82	
Recreational Vehicle Tax	520	51	
16/20M Vehicle Tax	517	510	0 43
Commercial Vehicle Tax	2,209	2,02	8 1,990
Watercraft Tax	313	28	4 440
Gross Earning (Intangible) Tax	12,103	4,63	4,60
LAVTR	0		0 (
City and County Revenue Sharing	0		0 (
Local Alcoholic Liquor	2,909	3,07	2,944
Fines & Fees	159	300	700
Beer Licenses	200	150	
Dog Tags & Fees	1,052	800	
Occupational License	600	1,300	
Franchise Fees	36,498	40,000	
Pool Receipts & Fees	11,918	13,000	
Cemetery Lots & Fees	2,625	3,000	
Airport Lease	6,602	8,618	
Connecting Links	750	750	
In Lieu of Taxes	0	821	
SPV Permits	225	350	
Grant Proceeds	0	3,000	
County Sales Tax	137,700	138,000	
Permits - Building & Other	250	300	
Gifts & Bequests	1,500	1,500	
Weed Abatment Fees	1,700	1,200	
Excise Tax	100 272	175.000	
City Sales Tax	180,373	175,000	
Rental & Leases Memorials & Donations	18,227	20,490	
Transfers In:	0	1,000	2,000
Solid Waste	2,000	2,000	3,000
Sewer Sewer	2,000	15,000	
Electric	125,000	125,000	
Water	0	125,000	
Cancelled Encumbrance	0	0	
interest on Idle Funds	14,160	30,800	
Neighborhood Revitalization Rebate	(3,312)	(2,076)	(3,585)
Miscellaneous	41,087	5,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	795,711	804,227	716,210
Resources Available:	1,588,735	1,591,051	1,436,561
Expenditures:			
General Administration	149,012	177,000	570,000
Police Protection	179,470	185,000	201,000
Street	187,521	215,000	465,000
Fire Protection	23,539	33,200	49,000
Park & Pool	137,501	119,000	181,000
treet Lighting	4,659	12,000	23,000
Cemetery	31,672	36,000	50,000
Airport/Port Authority Appropriation	15,000	15,000	15,000
Veed Control	3,282	8,000	10,000
Recreation Dept Appropriation	25,000	25,000	25,000
ales Tax	255	500	800
ransfer to Equipment Reserve	45,000	45,000	45,000
ash Forward (2024 column)	0	0	0
fiscellaneous	0	0	0
oes miscellaneous exceed 10% Total Exp			
otal Expenditures	801,911	870,700	1,634,800
mencumbered Cash Balance Dec 31	786,824		XXXXXXXXXXXXXXXX
022/2023/2024 Budget Authority Amount	1,555,054	1,504,084	1,634,800
		ppropriated Balance	1 (24 000
	rotat Expenditure	/Non-Appr Balance	1,634,800
PS. 17	navani Carre Bet	Tax Required	198,239
Den	nquent Comp Rate:	0.0%	109 206
	Amount of 20.	23 Ad Valorem Tax	198,306

CPA Summary

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expenditures	Actual for 2022	Estimate for 2023	Year for 2024
Expenditures:	71010071012022		
General Administration	149,012	177,000	570,000
Personal Service	48,602	80,000	95,000
Contractual Service	95,825	75,000	100,000
Commodities	4,585	7,000	15,000
Capital Outlay	0	15,000	360,000
Police Protection	179,470	185,000	201,000
Personal Service	7,482	8,000	12,000
Contractual Service	171,458	175,000	185,000
Commodities	530	2,000	3,000
Capital Outlay	0	0	1,000
Street	187,521	215,000	465,000
Personal Service	61,878	70,000	80,000
Contractual Service	54,395	60,000	85,000
Commodities	21,504	35,000	200,000
Capital Outlay	49,744	50,000	100,000
Fire Protection	23,539	33,200	49,000
Personal Service	1,200	1,200	3,000
Contractual Service	10,779	15,000	20,000
Commodities	1,970	15,000	15,000
Capital Outlay	9,590	2,000	11,000
Park & Pool	137,501	119,000	181,000
Personal Service	50,994	65,000	73,000
Contractual Service	10,603	14,000	18,000
Commodities	35,679	40,000	45,000
Capital Outlay	40,225	0	45,000
Street Lighting	4,659	12,000	23,000
Personal Service	2,152	7,000	8,000
Contractual Service	0	0	1,000
Commodities	2,507	5,000	14,000
Capital Outlay	0	0	0
Cemetery	31,672	36,000	50,000
Personal Service	29,426	30,000	33,000
Contractual Service	980	1,000	2,000
Commodities	1,266	4,000	5,000
Capital Outlay	0	1,000	10,000
Airport/Port Authority Appropriation	15,000	15,000	15,000
Weed Control	3,282	8,000	10,000
Personal Service	2,540	7,000	8,000
Contractual Service	0	0	1,000
Commodities	742	1,000	1,000
Capital Outlay	0	0	0
Recreation Dept Appropriation	25,000	25,000	25,000
Sales Tax	255	500	800
Transfer to Equipment Reserve	45,000	45,000	45,000
Total	801,911	870,700	1,634,800

801,911

870,700

1,634,800

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Bond & Interest	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	42,416	42,557	45,18
Receipts			
Ad Valorem Tax	350	0	XXXXXXXXXXXXXXXXX
Delinquent Tax	4	20	10
Motor Vehicle Tax	59	60	
Recreational Vehicle Tax	1	1	
16/20M Vehicle Tax) i	1	
Commercial Vehicle Tax	5	4	
Watercraft Tax	1	1	
Special Assessments	34,490	34,490	
Transfer from Electric Fund/Bond Paymen	50,272	50,104	49,904
Excise Tax	0	0	
Interest on Idle Funds	372	1.600	2,000
Neighborhood Revitalization Rebate	(7)	0	D
Miscellaneous			
Does miscellaneous exceed 10% Total Red			
Total Receipts	85,548	86,281	51,914
Resources Available:	127,964	128,838	97,103
Expenditures:			
Series 2008			
Interest Payments	5.135	3,545	1,925
Principal Payments	30,000	30,000	35,000
Series 2017			
Interest Payments	14,272	13,104	11.904
Principal Payments	36,000	37,000	38,000
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	85,407	83,649	86,829
Unencumbered Cash Balance Dec 31	42,557		XXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	127,717	127,299	86,829
2 Page 2 (1974) \$ CO	Non-A	ppropriated Balance	
	Total Expenditure	Non-Appr Balance	86,829
		Tax Required	0
Deli	nquent Comp Rate:	0.0%	0
	Amount of 20	23 Ad Valorem Tax	Ú

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,886	752	777
Receipts			
Ad Valorem Tax	44,711	46,288	XXXXXXXXXXXXXXXXXX
Delinquent Tax	428	300	500
Motor Vehicle Tax	7,495	7,692	6,900
Recreational Vehicle Tax	136	138	132
16/20M Vehicle Tax	136	136	115
Commercial Vehicle Tax	581	541	528
Watercraft Tax	83	76	115
In Lieu of Taxes	0	220	164
Excise Tax	0	1	C
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(884)	(547)	(1,126)
Miscellaneous	0	0	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	52,686	54,845	9,338
Resources Available:	54,572	55,597	10,115
Expenditures:			
Appropriation to Library Board	53,820	54,820	70,364
Miscellaneous			2,000
Does miscellaneous exceed 10% of Total I			
Total Expenditures	53,820	54,820	72,364
Jnencumbered Cash Balance Dec 31	752	777	XXXXXXXXXXXXXXXXX
022/2023/2024 Budget Authority Amoun	53.820	57,820	72,364
	Non-A	ppropriated Balance	
	Total Expenditure	Non-Appr Balance	72,364
	,	Tax Required	62.249
Deli	inquent Comp Rate:	0.0%	21
		23 Ad Valorem Tax	62,270

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	25,176	34,979	25,181
Receipts:			
Ad Valorem Tax	27,994	36,575	xxxxxxxxxxxxxxxxx
Delinquent Tax	288	500	500
Motor Vehicle Tax	4,734	4,816	5,457
Recreational Vehicle Tax	87	86	105
16/20M Vehicle Tax	85	85	91
Commercial Vehicle Tax	368	339	417
Watercraft Tax	52	47	94
In Lieu of Taxes	0	137	129
Excise Tax	2	1	
Neighborhood Revitalization Rebate	(553)	(410)	-719
Miscellaneous	Ö	0	C
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,057	42,176	6,075
Resources Available:	58,233	77,155	31,256
Expenditures:			
Social Security	12,318	20,500	27,000
KPERS	12,443	22,000	29,000
Unemployment Insurance	157	500	1,000
Work Compensation	(1,664)	8,974	14,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,254	51,974	71,000
Unencumbered Cash Balance Dec 31	34,979		xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	48,170	56,000	71,000
The state of the s		ppropriated Balance	
		e/Non-Appr Balance	71,000
		Tax Required	39,744
Del	inquent Comp Rate:	0.0%	14
201		23 Ad Valorem Tax	39,758

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Liability	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	91,073	86,192	76,193
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXX
Delinquent Tax	3	0	(
Motor Vehicle Tax	0	- 0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
In Lieu of Taxes	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3	0	
Resources Available:	91,076	86,192	76,192
Expenditures:			
Contractual Services	4,884	10,000	76,192
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,884	10,000	76,192
Unencumbered Cash Balance Dec 31	86,192	76,192	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	91,064	82,073	76,192
	Non-A	ppropriated Balance	
	Total Expenditure	/Non-Appr Balance	76,192
		Tax Required	0
Deli	nquent Comp Rate:	0.0%	0
	Amount of 20	23 Ad Valorem Tax	0

CPA	Summary
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FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary			

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary					

City of Lincoln Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

TOTAL TROBION TOTAL WITHING	AVE DEST 1		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	2,685,434	2,665,806	2,413,552
Receipts:			
Sales	1,682,077	1,750,000	1,850,000
Service & Supplies	8,973	15,000	25,000
Sales Tax (State)	26,488	25,000	30,000
Sales Tax (County)	12,469	14,000	18,000
Sales Tax (City)	11,156	13,000	17,000
Bad Debt	627	700	3,000
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	16,417	55,000	65,000
Miscellaneous	910	1,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,759,117	1,873,700	2,013,000
Resources Available:	4,444,551	4,539,506	4,426,552
Expenditures:		1,007,000	71,-
Production/Acquisition Expense	1,122,178	1,390,000	1,850,000
Personal Service	108,892	225,000	270,000
Contractual Service	982,758	1,000,000	1,200,000
Commodities	30,528	65,000	80,000
Capital Outlay	0	100,000	300,000
Transmission/Distribution Expense	273,783	313,500	565,000
Personal Service	147,204	208,500	315,000
Contractual Service	16,054	25,000	35,000
Commodities	36,148	50,000	65,000
Capital Outlay	74,377	30,000	150,000
General/Administration Expense	107,343	146,350	187,500
Personal Service	45,067	65,000	75,000
Contractual Service	14,343	19,000	25,000
Commodities	921	6,000	10,000
Capital Outlay	0	0	5,000
Sales Tax (State)	26,180	30,000	38,000
Sales Tax (County)	10,914	14,000	18,000
Sales Tax (City)	9,727	12,000	16,000
Users Tax	191	350	500
Non-Operating Expense	275,441	276,104	351,904
Deposit Interest	169	1,000	2,000
Transfer to General Fund	125,000	125,000	150,000
Transfer to Electric Utility Reserve Fund	100,000	100,000	150,000
Transfer to Debt Service/Bond Payment	50,272	50,104	49,904
Cash Forward (2024 column)			1,472,148
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,778,745	2,125,954	4,426,552
Unencumbered Cash Balance Dec 31	2,665,806	2,413,552	0
2022/2023/2024 Budget Authority Amoun	3,208,772	3,327,754	4,426,552

CPA Summary	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

TOND INGLIGHTON ON WITHING	TATE DOT I		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	587,857	618,454	588,554
Receipts:			
Sales	275,074	270,000	280,000
Service & Supplies	19,414	14,100	18,000
Rental Fees	9,418	10,948	13,000
Water Protection Fees	1,074	1,200	1,400
Bad Debt	218	200	400
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	3,713	12,000	18,000
Miscellaneous	1,825	500	1,000
Does miscellaneous exceed 10% Total Rec		200	1,000
Total Receipts	310,736	308,948	331,800
Resources Available:	898,593	927,402	920,354
Expenditures:	0,0,5,5	727,402	720,001
Production/Acquisition Expense	29,660	52,000	75,000
Personal Service	17,854	35,000	40,000
Contractual Service	2,810	5,000	10,000
Commodities	8,996	12,000	15,000
Capital Outlay	0,770	0	10,000
Transmission/Distribution Expense	172,426	125,000	265,000
Personal Service	89,719	60,000	60,000
Contractual Service	52,716	25,000	30,000
Commodities	29,991	40,000	50,000
Capital Outlay	0	0	125,000
General/Administration Expense	44,194	68,900	90,000
Personal Service	36,029	55,000	65,000
Contractual Service	5,454	10,000	15,000
Commodities	631	1,500	3,000
Capital Outlay	0	0	3,000
Water Protection Fees	1,074	1,200	2,000
Clean Drinking Water Fees	1,006	1,200	2,000
Non-Operating Expense	33,859	92,948	123,148
Deposit Interest	9	100	300
Transfer to General Fund	0	0	30,000
Transfer to Water Utility Reserve Fund	30,000	30,000	30,000
Water Supply Loan	3,850	62,848	62,848
Cash Forward (2024 column)			367,206
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	280,139	338,848	920,354
Unencumbered Cash Balance Dec 31	618,454	588,554	0
2022/2023/2024 Budget Authority Amount	530,500	543,016	920,354

	CPA Summary
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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	281,784	305,747	277,587
Receipts:	201,704	303,141	211,307
User Fees	236,438	240,000	248,000
Bad Debt	189	300	500
Bad Debt	189	300	300
Interest on Idle Funds			
Miscellaneous	11,100	0	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	247,727	240,300	249,500
Resources Available:	529,511	546,047	527,087
Expenditures:			
Administration Expense	27,114	30,000	43,000
Personal Service	23,420	20,000	28,000
Contractual Service	3,694	5,000	10,000
Commodities	0	5,000	5,000
Capital Outlay	0	0	0
Production/Acquisition Expense	14,440	35,000	47,500
Personal Service	11,661	20,000	25,000
Contractual Service	2,332	5,000	12,500
Commodities	447	5,000	5,000
Capital Outlay	0	5,000	5,000
Transmission/Distribution Expense	118,750	125,000	159,500
Personal Service	15,275	40,000	47,000
Contractual Service	3,789	5,000	12,500
Commodities	24,303	30,000	50,000
Capital Outlay	75,383	50,000	50,000
Transfer to General Fund	0	15,000	15,000
Revolving Loan	48,460	48,460	24,230
Transfer to Sewer Utility Reserve Fund	15,000	15,000	15,000
			200 0 ==
Cash Forward (2024 column)			222,857
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	223,764	268,460	527,087
Unencumbered Cash Balance Dec 31	305,747	277,587	0
2022/2023/2024 Budget Authority Amoun	477,196	334,060	527,087

CPA Summary	

2024

(Only the actual budget year for 2022 is reported) NON-BUDGETED FUNDS (A)

Non-Budgeted Funds-A

City of Lincoln Center

191,166 954,743 954,743 763,577 Total 954,743 000'09 75,000 75,000 15,000 15000 0 (5) Fund Name: Sewer Reserve Trans from Sewer Fund Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: 400,000 300,000 100,000 100000 400,000 0 Electric Reserve (4) Fund Name: Trans from Electric Fur Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: 180,000 180,000 150,000 30,000 30000 0 (3) Fund Name: Water Reserve Trans from Water Fund Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: 218,885 172,875 218,885 45,000 46010 1,010 0 0 0 Equipment Reserve (2) Fund Name: Trans from Gen Fund Cash Balance Dec 31 Interest on Idle Funds Resources Available: Machinery & Equip Cash Balance Jan 1 Trans to Gen Fund Total Expenditures Total Receipts Expenditures: Receipts: 80,858 80,858 80,702 156 156 0 0 Cemetery Trust 1) Fund Name: Cash Balance Dec 31 Interest on Idle Funds Resources Available: Cash Balance Jan 1 Total Expenditures Contractual Svc Unencumbered Fotal Receipts Expenditures: Receipts

CPA Summary

**Note: These two block figures should agree.

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City of Lincoln Center

Non-Budgeted Funds-B

NON-BUDGETED FUNDS (B) (Only the actual budget year for 2022 is reported)

Unencumbered Cash Balance Dec 31 -1,448 Receipts: 156,343 Federal Funds-CDBG 247,000	COUCAVAR	֡	The same and the same and the same						-
-1,448 156,343 247,000		I olect E	CDDG Water Project FUCOVID-19 Federal Fun	eral Fun			0	0	
-1,448 156,343 247,000	Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
156,343	Cash Balance Dec 31	-145,777	Cash Balance Dec 31	90,116	Cash Balance Dec 31		Cash Balance Dec 31		-57,109
156,343	Receipts:		Receipts:		Receipts:		Receipts:		
247,000	Federal Funds-CDBG	326,886	Federal Funds	90,116					
	KDHE Loan Proceeds	835,845							
	Transfers In	0							
Total Receipts 403,343	Total Receipts	1,162,731	Total Receipts	90,116	Total Receipts	0	Total Receipts	0	1,656,190
Resources Available: 401,895	Resources Available:	1,016,954	Resources Available:	180,232	Resources Available:	0	Resources Available:	0	1,599,081
Expenditures:	Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svc 404,895	Contractual Svc	1,016,954	COVD-19 Appropriations	S					
						ĺ			
Total Expenditures 404,895	Total Expenditures	1,016,954	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,421,849
Cash Balance Dec 31 -3,000	Cash Balance Dec 31	0	Cash Balance Dec 31	180,232	Cash Balance Dec 31	0	Cash Balance Dec 31	0	177,232
See Tab B									177,232

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CPA Summary

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of City of Lincoln Center

will meet on August 21, 2023 at 6:30 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actu	al for 2022	Current Year Estin	nate for 2023	Propos	ed Budget for 2024	
FUND	Expenditures	Actual Tax Rate*	- Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	801,911	33.972	870,700	30.451	1,634,800	198,306	30.094
Bond & Interest	85,407	0.071	83,649		86,829		
Library	53,820	9.067	54,820	8.075	72,364	62,270	9.450
Employee Benefits	23,254	5.677	51,974	6,381	71,000	39,758	6.033
Special Liability	4,884		10,000		76,192		
Special Highway	88,609		20,000		170,495		
Special Park & Rec	00,007		25,000		21,887		
Recreation	45,311		85,400		332,069		
Solid Waste	101,827		103,000		120,701		
Electric	1,778,745		2,125,954		4,426,552		
Water	280,139		338,848		920,354		
Sewer	223,764		268,460		527,087		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B	1,421,849						
Totals	4,909,520	48.787	4,012,805	44.907	8,460,330	300,334	45.577
	1 00000	-				ue Neutral Rate**	39.065
Less: Transfers	367,272	1	382,104		487,904		
Net Expenditure	4,542,248	4	3,630,701		7,972,426		
Total Tax Levied	246,883	-	257,412		xxxxxxxxxxxxxxx		
Assessed Valuation	5,060,488		5,732,104		6,589,642		
Outstanding Indebtedness,		-					
January 1,	2021		2022	- 1	2023		
G.O. Bonds	624,000		559,000		493,000		
Revenue Bonds	0		0	į.	0		
Other	158,671		1,221,186		1,176,255		
Lease Purchase Principal	0		0		0	×	
Total	782,671	L	1,780,186	Į	1,669,255		

^{*}Tax rates are expressed in mills

City Clerk

Heather N. Hillegeist

Official Title:

^{**} Revenue Neutral Rate as defined by KSA 79-2988

2024 Neighborhood Revitalization Rebate

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

2023 July 1 Valuation: 6,589,642

Valuation Factor: 6,589.642

Neighborhood Revitalization Subj to Rebate: 119,131

Neighborhood Revitalization factor: 119.131

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

Roll Call Vote

A Roll Call Vote of the_	City of Lincoln Center	To Levy a Proper	ty Tax Exceeding the	Revenue Neutral
		Rate		
Heari	ing to Exceed Revenue Neu	itral Rate held on _	August 21, 2023	
	Resolution	No. <u>23-02</u>		

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

Certified:

Heather N. Hillegeist

City Clerk

RESOLUTION NO. 23-02

A RESOLUTION OF THE CITY OF LINCOLN CENTER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Lincoln Center was calculated as 45.577 mills by the Lincoln County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 21, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Lincoln Center shall levy a property tax rate exceeding the Revenue Neutral Rate of 45.577 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

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

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Heather N. Hillegeist, City Clerk