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 2026; and

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

			2026 Adopted Budget			
				Amount of	Final Tax Rate	
		Page	Budget Authority	2025 Ad	(County Clerk's	
Table of Contents:		No.	for Expenditures	Valorem Tax	Use Only)	
Allocation of MVT, RVT, and 16/20	M Vehicle Tax	2	101 Expenditures	Valoreni Tax	Osc Only)	
Schedule of Transfers		3				
Statement of Indebtedness		4				
Statement of Lease-Purchases		5	1	1		
Computation to Determine State Lib	rary Grant	7				
Fund	K.S.A.		ŀ	Ì		
General	12-101a	8	1,692,137	215,662		
Bond & Interest	10-113	9	49,408	213,002		
Library	12-1220	9	71,000	63,859		
Employee Benefits	12-16, 102	10	55,000			
Special Liability	75-6110	10	68,623	20,809		
,	75 0110	10	08,023			
Special Highway		11	104,412			
Special Park & Rec		11	28,582			
Recreation		12				
Solid Waste		12	203,193			
Solid Wasio		12	135,389			
Electric		13	5,393,278			
Water		14	719,960			
Sewer		15	735,191			
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Non-Budgeted Funds-A		16				
Non-Budgeted Funds-B		17				
Totals		XXXXXX	9,256,173	300,330		
Budget Hearing Notice		18	2,200,170		County Clerk's Use Only	
Combined Rate and Budget Hearing	Notice	18			County Clerk's Use Only	
RNR Hearing Notice		10				
Neighborhood Revitalization		19				
		17			Nov I, 2025 Total Assessed Valuation	

RNR Hearing Notice	10	
Neighborhood Revitalization	19	Nov I, 2025 Total Assessed Valuation
Does budge	Revenue Neutra et require a resolution to exceed the Revenue Neutra	al Rate 39.090 I Rate? NO
Assisted by:	Travi Shwerttage	
Address:	Congle Corpotor	
Email:	Mayon Noung	,
Attest:, 202	15 Theladge Forsen	al Yewe
County Clerk	Governing Bo	ly
CPA Summary		

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

Budgeted Funds	Ad Valorem Levy		Al	location for Year 2	2026	
for 2025	Tax Year 2024	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	217,551	27,926	706	400	1,414	346
Bond & Interest				100	1,717	340
Library	62,144	7,977	202	114	404	99
Employee Benefits	20,635	2,649	67	38	134	33
Special Liability				- 30	134	
						
TOTAL	300,330	38,552	975	552	1,952	478

County Treas Motor Vehicle Estimate County Treas Recreational Vehicle Estimate County Treas 16/20M Vehicle Estimate County Treas Commercial Vehicle Tax Estimate County Treas Watercraft Tax Estimate	<u>975</u> <u>975</u> 	1,952	478
Motor Vehicle Factor Recreational Vehicle		0.00650	0.00159

Schedule of Transfers

Expenditure Fund Transferred	Receipt	Actual	Current	Proposed	Transfers	1
	Fund Transferred	Amount for	Amount for	Amount for	Authorized by	ı
From:	To:	2024	2025	2026	Statute	L
Solid Waste	General	3,000	2,000	2,000	12-825d	10
Electric	General	150,000	150,000	150,000	12-825d	1
Water	General	30,000	30,000	0	12-825d	1
Sewer	General	15,000	15,000	15,000	12-825d	1
General	Equipment Reserve	45,000	45,000	45,000	12-1, 117	1
Sewer	Sewer Utility Reserve	15,000	15,000	30,000	12-631(0)	1
Electric	Electric Utility Reserve	150,000	150,000	150,000	12-825d	1
Water	Water Utility Reserve	30,000	30,000	30,000	12-825d	1
Electric	Bond & Interest	49,904	49,672	49,408	12-825d	1
						-
						-
						1
						1
	Totals	487,904	486,672	471,408		_
	Adjustments*			171,100		
	Adjusted Totals	487,904	486,672	471,408		

^{*}Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Lincoln Center

STATEMENT OF INDEBTEDNESS

Type of	Date	Date	Interest Rate	Amount	Beginning Amount Outstanding		Date Due	Amo 20	Amount Due 2025	Amo 20	Amount Due 2026
Debt	Issue	Retirement	%	Issued	Jan 1, 2025	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2017	3/29/2017	3/1/2032	3.20	000,009	353,000	3/1, 9/1	3/1	10,672	39,000	9,408	40,000
Total G.O. Bonds					353,000			10,672	39,000	9,408	40,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:						.,0	1,0	2,400	20003	7 204	02003
KPWS Loan Fund	4/23/2021	2/1/2042	1.29	1,105,961	1,006,642	2/1, 8/1	2/1, 8/1	3,480	50,023	3,304	20,670
T-4-1 Oth					1 006 642			3.480	50.023	3.304	50,670
Total Indehtodness					1 359 642			14.152	89.023	12.712	90.670
Total Indeptedness					W101/0061						

City of Lincoln Center

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

		Term of	Interest	Total Amount	Principal	Payments	Payments
	Contract	Contract	Rate	Financed	Balance On	Due	Due
Item Purchased	Date	(Months)	%	(Beginning Principal)	Jan 1, 2025	2025	2026
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: 2026

Library found in: City of Lincoln Center

Lincoln County

First test:

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.

	Current Year	Proposed Year
	2025	2026
Ad Valorem Tax	\$62,144	\$63,859
Delinquent Tax	\$500	\$500
Motor Vehicle Tax	\$8,000	\$7,977
Recreational Vehicle Tax	\$160	\$202
16/20M Vehicle Tax	\$124	\$114
TOTAL TAXES	\$70,928	\$72,652
Difference in Total Taxes:	\$1,724	\$72,032
Qualify for grant: Qualify	¥ 1,1 2 T	

Second test:		
Assessed Valuation	\$7,232,561	\$7,683,821
Did Assessed Valuation Decrease?	No	Ψ1,005,021
Levy Rate	8.593	8.311
Difference in Levy Rate:	(0.282)	0.511

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

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City of Lincoln Center 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1	926,886	Estimate for 2025	Year for 2026
Receipts:	920,886	834,676	729,884
Ad Valorem Tax	193,124	217 551	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,181	2,000	2,600
Motor Vehicle Tax	27,896	26,724	27,926
Recreational Vehicle Tax	692	515	706
16/20M Vehicle Tax	442	393	400
Commercial Vehicle Tax Watercraft Tax	1,454	2,562	1,414
Gross Earning (Intangible) Tax	0	314	346
Local Alcoholic Liquor	7,591	10,907	12,507
Fines & Fees	3,703	4,075	3,611
Beer Licenses	379 100	500	750
Dog Tags & Fees	1,254	100	100
Occupational License	600	900 1,300	1,200
Franchise Fees	31,016	42,000	45,000
Pool Receipts & Fees	10,526	14,000	16,000
Cemetery Lots & Fees	3,250	4,000	4,550
Airport Lease	10,418	8,618	
Connecting Links	750	750	
In Lieu of Taxes	0	800	
SPV Permits	425	500	700
Grant Proceeds	0	0	
County Sales Tax	163,737	150,000	175,000
Permits - Building & Other Gifts & Bequests	205	500	1,000
Weed Abatment Fees	1,500	1,500	
Excise Tax	522	500	
City Sales Tax	19 188,594	10	
Rental & Leases	15,621	188,000	
Opioid Settlement	3,696	6,310 1,141	
Memorials & Donations	3,090	1,141	1,206
Transfers In:	, i		2,000
Solid Waste	3,000	2,000	2,000
Sewer	15,000	15,000	
Electric	150,000	150,000	
Water Cancelled Encumbrance	30,000	30,000	
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	66,332	35,000	
Miscellaneous	(3,453)	(3,367)	(4,946
Does miscellaneous exceed 10% Total Rec	72,879	10,000	12,000
Total Receipts	1,003,453	025 102	
Resources Available:	1,930,339	925,103 1,759,779	
Expenditures:	1,250,357	1,739,779	1,481,324
General Administration	181,159	190,000	405,000
Police Protection	166,152	178,000	
Street	522,584	285,000	
Fire Protection	19,288	79,654	
Park & Pool	86,389	165,000	
Street Lighting	4,574	8,000	23,000
Airport/Port Authority Appropriation	21,693	31,000	56,000
Weed Control	15,000	15,000	
Opioid Settlement Expenses	4,456	7,000	
Recreation Dept Appropriation	4,259	1,141	
Sales Tax	25,000	25,000	
Transfer to Equipment Reserve	45,000	100 45,000	
Sub-Total detail page	1,095,663	1,029,895	
Cash Reserve (2026 column)	1,095,005	1,029,893	
Miscellaneous	0	0	1,0,00
Does miscellaneous exceed 10% Total Exp		<u> </u>	
Total Expenditures	1,095,663	1,029,895	1,692,13
Unencumbered Cash Balance Dec 31	834,676		XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	1,634,800	1.857.554	1 692 13
	Non	-Appropriated Balance	
	Total Expendi	ture/Non-Appr Balance	1,692,13
	5	Tax Required	210,81
≎•	Delinquent Comp Rate:	2.3%	4,84
	4		

Delinquent Comp Rate: 2.3% 4,849
Amount of 2025 Ad Valorem Tax 215,660

CPA Summary

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expenditures	Actual for 2024	Estimate for 2025	Year for 2026
Expenditures:			
General Administration	181,159	190,000	405,000
Personal Service Contractual Service	82,038	90,000	100,000
	57,490	65,000	80,000
Commodities	16,707	20,000	25,000
Capital Outlay	24,924	15,000	200,000
Police Protection	166,152	178,000	208,144
Personal Service	5,732	10,000	17,144
Contractual Service	160,023	165,000	185,000
Commodities	397	3,000	5,000
Capital Outlay	0	0	1,000
Street	522,584	285,000	450,000
Personal Service	44,049	70,000	90,000
Contractual Service	443,729	100,000	150,000
Commodities	34,806	100,000	150,000
Capital Outlay	0	15,000	60,000
Fire Protection	19,288	79,654	79,712
Personal Service	5,100	5,400	6,000
Contractual Service	11,450	20,000	25,000
Commodities	2,738	13,504	19,000
Capital Outlay	0	40,750	29,712
Park & Pool	86,389	165,000	198,000
Personal Service	40,899	60,000	75,000
Contractual Service	11,305	15,000	18,000
Commodities	26,024	45,000	60,000
Capital Outlay	8,161	45,000	45,000
Street Lighting	4,574	8,000	23,000
Personal Service	4,128	6,000	8,000
Contractual Service	0	0	1,000
Commodities	446	2,000	14,000
Capital Outlay	0	0	0
Cemetery	21,693	31,000	56,000
Personal Service	17,546	25,000	35,000
Contractual Service	27	1,000	8,000
Commodities	4,120	5,000	8,000
Capital Outlay	0	0	5,000
Airport/Port Authority Appropriation	15,000	15,000	15,000
Weed Control	4,456	7,000	11,000
Personal Service	4,097	6,000	8,000
Contractual Service	0	0	1,000
Commodities	359	1,000	2,000
Capital Outlay	0	0	0
Opioid Settlement Expenses	4,259	1,141	1,206
Recreation Dept Appropriation	25,000	25,000	25,000
Sales Tax	109	100	75
Transfer to Equipment Reserve	45,000	45,000	45,000
Total	1,095,663	1,029,960	1,517,137

1,095,663

1,029,960

1,517,137

Page Total
(Note: Should agree with general sub-totals.)
Page No. 8a

Adopted Budget	Prior Year	Current Year	Proposed Budget
Bond & Interest	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	45,068	81,389	83,901
Receipts:			95,701
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1	1	
Motor Vehicle Tax	15	10	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	1	1	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Special Assessments	34,490	0	
Transfer from Electric Fund/Bond Payment	49,904	49,672	49,408
Excise Tax	0	49,072	49,408
Interest on Idle Funds	1,814	2.500	
Neighborhood Revitalization Rebate	0	2,300	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	86,225	52,184	
Resources Available:	131,293	133,573	52,408
Expenditures:	131,233	133,573	136,309
Series 2017			
Interest Payments	11.904	10.672	0.400
Principal Payments	38.000	39.000	9,408
	50,000	39,000	40,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	49,904	49,672	40.404
Unencumbered Cash Balance Dec 31	81,389		49,408
2024/2025/2026 Budget Authority Amount:	86,829	49,672	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	0	0	380
Receipts:			380
Ad Valorem Tax	60,645	62 144	100000000000000000000000000000000000000
Delinquent Tax	611	500	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Motor Vehicle Tax	7,405	8.000	500
Recreational Vehicle Tax	184	160	7,977
16/20M Vehicle Tax	118	124	202
Commercial Vehicle Tax	386	360	114
Watercraft Tax	0	98	404
In Lieu of Taxes	5	200	99
Excise Tax		200	363
Neighborhood Revitalization Rebate	(550)		
Miscellaneous	(776)	(843)	(1,465)
Does miscellaneous exceed 10% Total Rec	0	0	0
Total Receipts	CO 550		
Resources Available:	68,578	70,744	8,197
Expenditures:	68,578	70,744	8,577
Appropriation to Library Board	(0.000		
	68,269	70,364	71,000
Miscellaneous	309	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	68,578	70,364	71,000
Unencumbered Cash Balance Dec 31	0		200000000000000000000000000000000000000
2024/2025/2026 Budget Authority Amount:	72,364	70,364	71,000
The state of the s		-Appropriated Balance	71,000
		ure/Non-Appr Balance	71,000
	ar Experient	Tax Required	
г	Delinquent Comp Rate:	2.3%	62,423
-		2.3% 2025 Ad Valorem Tax	1,436
	Adiiouiii oi	2023 Au valorem Tax	63,859

CPA Summary		

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget			
Employee Benefits	Prior Year	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1	Actual for 2024	Estimate for 2025	Year for 2026
Receipts:	39,800	54,783	31,482
Ad Valorem Tax	+		
Delinquent Tax	38,722	20,635	XXXXXXXXXXXXXXXXX
Motor Vehicle Tax	434	400	500
Recreational Vehicle Tax	5,539	4,000	2,649
16/20M Vehicle Tax	140	103	67
Commercial Vehicle Tax	74	79	38
Watercraft Tax	305	250	134
In Lieu of Taxes	0	0	33
	4	50	232
Excise Tax	0	1	1
Neighborhood Revitalization Rebate	(692)	(319)	(177)
Miscellaneous	(0)2)	(319)	(477)
Does miscellaneous exceed 10% Total Rec			0
Total Receipts	44,526	25,199	2 100
Resources Available:	84,326	79.982	3,177
Expenditures:	64,520	19,902	34,659
Social Security	13,550	20,000	22.000
KPERS	13,977	22,000	22,000
Unemployment Insurance	155		24,000
Work Compensation	1,861	500	1,000
	1,001	6,000	8,000
Cook Barrery (2024			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	29,543	48,500	55,000
Unencumbered Cash Balance Dec 31	54,783		XXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	71,000	67,000	55,000
with the 1-10 ft. 10 d € (10 may 0 may 10 m		-Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	
	, in Dipondi	Tax Required	55,000 20,341
	Delinquent Comp Rate:	2.3%	20,341
		2025 Ad Valorem Tax	
	/ unotant of	2023 Au valotetti tax	20,809

Adopted Budget Special Liability	Prior Year	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1	Actual for 2024	Estimate for 2025	Year for 2026
Receipts:	80,883	75,123	68,623
Ad Valorem Tax			
Delinquent Tax	0	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
	0	0	
Watercraft Tax	0	0	
In Lieu of Taxes	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	
Resources Available:	80,883	75,123	68,623
Expenditures:	55,000	73,123	08,023
Contractual Services	5,760	6,500	68,623
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,760	6,500	68,623
Unencumbered Cash Balance Dec 31	75,123	68,623	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:		68,783	68 623
	Non	-Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	68,623
		Tax Required	
	Delinquent Comp Rate:	2.3%	
	Amount of	2025 Ad Valorem Tax	0

CPA Summary		

City of Lincoln Center 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	235,111	95,272	
Receipts:		73,212	72,342
State of Kansas Gas Tax	31,343	32,070	22.070
County Transfers Gas	0	0	32,070
Reimbursed Expense	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	31,343	32,070	22.070
Resources Available:	266,454	127,342	32,070
Expenditures:	200,131	12/,542	104,412
Personal Service	0	0	
Contractual Service	170,000	50,000	80,000
Commodities	1,182	5,000	24,412
Capital Outlay	1,102	3,000	24,412
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	171,182	55,000	104,412
Unencumbered Cash Balance Dec 31	95,272	72,342	104,412
2024/2025/2026 Budget Authority Amount:	170,495	299,051	104,412

See Tab A

Adopted Budget

Special Park & Rec	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget
Unencumbered Cash Balance Jan 1	19,347		Year for 2026
Receipts:	17,547	22,076	24,971
Liquor Tax	3,703	4,075	3,611
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,703	4,075	3,611
Resources Available:	23,050	26,151	28,582
Expenditures:		20,101	20,302
Contractual Services	0	0	
Commodities	974	0	28,582
Capital Outlay	0	1,180	28,382
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	974	1,180	20 502
Unencumbered Cash Balance Dec 31	22,076	24,971	28,582
2024/2025/2026 Budget Authority Amount:	21,887	25,366	28,582

CPA Summary	

City of Lincoln Center

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	D. ID I
Recreation	Actual for 2024		Proposed Budget
Unencumbered Cash Balance Jan 1		Estimate for 2025	Year for 2026
Receipts:	123,793	155,393	107,393
Receipts & Fees			
	36,192	40,000	45,000
County Contributions	25,000	25,000	25,000
City Appropriation	25,000	25,000	25,000
Donations	155	300	800
Cancelled Encumbrance			800
Grant Proceeds	10,000	0	
Miscellaneous	10,000		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	96,347	90,300	05 900
Resources Available:	220,140	245,693	95,800
Expenditures:	220,110	243,073	203,193
Sales Tax	330	300	200
Personal Service	12,928	23,000	
Contractual Service	21,534	35,000	25,000
Commodities	14,330		40,000
Capital Outlay	15,625	20,000	20,000
Cash Reserve (2026 column)	13,023	60,000	117,993
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp	U		
Total Expenditures	64,747	138,300	202 102
Unencumbered Cash Balance Dec 31	155,393	107,393	203,193
2024/2025/2026 Budget Authority Amount:	332,069	210,993	203,193

Adopted Budget

1	D: 37		
Solid Waste	Prior Year	Current Year	Proposed Budget
	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	12,714	12,089	9,889
Receipts:		14	
User Fees	105,767	106,000	125,000
Bad Debt	139	300	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	105.007	106000	
Resources Available:	105,906	106,300	125,500
Expenditures:	118,620	118,389	135,389
Contractual Services	102 521		
Transfers to General Fund	103,531	106,500	120,000
Transfers to General I and	3,000	2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			13,389
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	107 721		
Unencumbered Cash Balance Dec 31	106,531	108,500	135,389
	12,089	9,889	0
2024/2025/2026 Budget Authority Amount:	120,701	120,514	135,389

CPA Summary	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	2,977,130	3,096,450	3,112,278
Receipts:			-,-12,270
Sales	1,837,041	1,950,000	2,100,000
Service & Supplies	31,663	25,000	35,000
Sales Tax (State)	28,612	30,000	33,000
Sales Tax (County)	13,826	15,000	18,000
Sales Tax (City)	12,448	14,000	17,000
Bad Debt	1,299	2,000	3,000
Prior Year Cancelled Encumbrance	0	2,000	3,000
Interest on Idle Funds	74,487	65,000	70,000
Miscellaneous	22,024	1,000	5,000
Does miscellaneous exceed 10% Total Rec	22,021	1,000	3,000
Total Receipts	2,021,400	2,102,000	2 201 000
Resources Available:	4,998,530	5,198,450	2,281,000
Expenditures:	1,220,000	3,170,430	5,393,278
Production/Acquisition Expense	1,016,766	1,080,000	2.7(0.000
Personal Service	211,993	225,000	2,760,000
Contractual Service	776,769	815,000	280,000
Commodities	28,004		1,200,000
Capital Outlay	28,004	40,000	80,000
Transmission/Distribution Expense	396,894	0	1,200,000
Personal Service	163,148	495,000	665,000
Contractual Service	26,371	180,000	200,000
Commodities	79,977	35,000	45,000
Capital Outlay	127,398	180,000	180,000
General/Administration Expense		100,000	240,000
Personal Service	136,427	158,500	198,750
Contractual Service	66,833	70,000	80,000
Commodities	13,986	20,000	25,000
Capital Outlay	424	6,000	10,000
Sales Tax (State)	0	0	5,000
Sales Tax (County)	28,664	30,000	38,000
Sales Tax (City)	13,834	16,000	20,000
Users Tax	12,456	16,000	20,000
Non-Operating Expense	230	500	750
Deposit Interest	351,993	352,672	353,408
Transfer to General Fund	2,089	3,000	4,000
Transfer to General Fund Transfer to Electric Utility Reserve Fund	150,000	150,000	150,000
Transfer to Debt Service/Bond Payment	150,000	150,000	150,000
Cash Reserve (2026 column)	49,904	49,672	49,408
Miscellaneous			1,416,120
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4 000		
Unencumbered Cash Balance Dec 31	1,902,080	2,086,172	5,393,278
2024/2025/2026 Pudget Authority	3,096,450	3,112,278	0
2024/2025/2026 Budget Authority Amount:	4,426,552	4,907,052	5,393,278

CPA Summary	
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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	517,100	465,908	377,160
Receipts:			377,100
Sales	271,749	290,000	300,000
Service & Supplies	12,654	5,000	10,000
Rental Fees	11,268	12,000	15,000
Water Protection Fees	1,055	1,400	2,000
Bad Debt	185	400	800
Prior Year Cancelled Encumbrance	0	0	000
Interest on Idle Funds	11,970	12,000	14.000
Miscellaneous	0	500	14,000
Does miscellaneous exceed 10% Total Rec		300	1,000
Total Receipts	308,881	221 200	242.000
Resources Available:	825,981	321,300	342,800
Expenditures:	023,301	787,208	719,960
Production/Acquisition Expense	52,158	67,000	140,000
Personal Service	35,454	42,000	140,000
Contractual Service	4,854	10,000	50,000
Commodities	11,850	15,000	60,000
Capital Outlay	0	0	20,000
Transmission/Distribution Expense	116,433	142,000	10,000
Personal Service	49,040	60,000	370,000
Contractual Service	34,209	37,000	70,000
Commodities	31,282	40,000	50,000
Capital Outlay	1,902	5,000	100,000 150,000
General/Administration Expense	68,364	77,800	92,000
Personal Service	57,272	62,000	65,000
Contractual Service	8,621	12,000	17,000
Commodities	427	1,000	3,000
Capital Outlay	0	0	3,000
Water Protection Fees	1,055	1,400	2,000
Clean Drinking Water Fees	989	1,400	2,000
Non-Operating Expense	123,118	123,248	93,348
Deposit Interest	270	400	500
Transfer to General Fund	30,000	30,000	0
Transfer to Water Utility Reserve Fund	30,000	30,000	30,000
Water Supply Loan	62,848	62,848	62,848
Cash Reserve (2026 column)	,	52,510	24,612
Miscellaneous			27,012
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	360,073	410,048	719,960
Unencumbered Cash Balance Dec 31	465,908		712,300
2024/2025/2026 Budget Authority Amount:	920,354		719,960

CPA Summary		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	D 1D 1
Sewer	Actual for 2024	Estimate for 2025	Proposed Budget
Unencumbered Cash Balance Jan 1	379,754		Year for 2026
Receipts:	319,134	469,041	483,691
User Fees	240,900	245,000	
Bad Debt	240,900	245,000	250,000
Prior Year Cancelled Encumbrance		250	500
	0	0	0
Miscellaneous	280	400	1.000
Does miscellaneous exceed 10% Total Rec	200	400	1,000
Total Receipts	241,421	245,650	251 500
Resources Available:	621,175	714,691	251,500 735 101
Expenditures:	021,175	/14,091	735,191
Administration Expense	21,879	29,000	42.000
Personal Service	14,882	17,000	43,000
Contractual Service	6,836	7,000	28,000
Commodities	161	5,000	10,000
Capital Outlay	0	0,000	5,000
Production/Acquisition Expense	26,529	45,000	55,000
Personal Service	20,702	25,000	55,000
Contractual Service	5,827	10,000	30,000
Commodities	0,027	5,000	15,000
Capital Outlay	0	5,000	5,000
Transmission/Distribution Expense	49,496	127,000	5,000
Personal Service	41,612	45,000	165,000
Contractual Service	4,448	7,000	50,000
Commodities	3,436	25,000	15,000
Capital Outlay	0	50,000	50,000
Transfer to General Fund	15,000	15,000	50,000
Revolving Loan	24,230	15,000	15,000
Transfer to Sewer Utility Reserve Fund	15,000	15,000	30,000
		20,000	50,000
Cash Reserve (2026 column)			427,191
Miscellaneous			721,191
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	152,134	231,000	735,191
Unencumbered Cash Balance Dec 31	469,041	483,691	133,19
2024/2025/2026 Budget Authority Amount:	527,087	618,274	735,191

CPA Summary	

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NON-BUDGETED FUNDS (A) (Only the actual budget year for 2024 is reported)

	-		5		user year J	יין יין מטומתו מתחצים לכתו לכן במד מונים יים לכן	'n				
Non-Budgeted Funds-A	r unds-A										
(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Cemetery Trust	it	Equipment Reserve	erve	Water Reserve		Electric Reserve		Sewer Reserve			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	78,867	Cash Balance Jan 1	229,447	Cash Balance Jan 1	210,000	Cash Balance Jan 1	200,000	Cash Balance Jan 1	000'06	1,108,314	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Interest on Idle Funds	2,320	Trans from Gen Fund	45,000	Trans from Water Fund	30,000	Trans from Electric Fund	150,000	Trans from Sewer Fund	15,000		
		Interest on Idle Funds	5,415								
									1		
Total Receipts	2,320	Total Receipts	50415	Total Receipts	30000	Total Receipts	150000	Total Receipts	15000	247,735	
Resources Available:	81,187	Resources Available:	279,862	Resources Available:	240,000	Resources Available:	650,000	Resources Available:	105,000	1,356,049	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Contractual Svc		Machinery & Equip		Capital Outlay	163,838						
		Trans to Gen Fund									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	163,838	Total Expenditures	0	Total Expenditures	0	163,838	
Cash Balance Dec 31	81,187	Cash Balance Dec 31	279,862	Cash Balance Dec 31	76,162	Cash Balance Dec 31	650,000	Cash Balance Dec 31	105,000	1,192,211	
		1		ı		l				1,192,211	

**Note: These two block figures should agree.

CPA Summary

city

2026

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NON-BUDGETED FUNDS (B) (Only the actual budget year for 2024 is reported)

			Total	57,994							54,506	112,500						18,500	94,000	94,000	nould agree.
		0								Fan	0	0						0	0		lock figures s
	(5) Fund Name:	0	Unencumbered	Cash Balance Dec 31	Receipts:						Total Receipts	Resources Available:	Expenditures:					Total Expenditures	Cash Balance Dec 31		** Note: These two block figures should agree.
ŝ											0	0						0	0		**
•	(4) Fund Name:		Unencumbered	Cash Balance Dec 31	Receipts:						Total Receipts	Resources Available:	Expenditures:					Total Expenditures	Cash Balance Dec 31	-	
		0									0	0						0	0		
í	(3) Fund Name:		Unencumbered	Cash Balance Dec 31	Receipts:						Total Receipts	Resources Available:	Expenditures:					Total Expenditures	Cash Balance Dec 31	,	
		eral Funds		94,000		0					0	94,000						0	94,000		
	(2) Fund Name:	COVID-19 Federal Fu	Unencumbered	Cash Balance Dec 31	Receipts:	Federal Funds					Total Receipts	Resources Available:	Expenditures:	COVD-19 Appropriations				Total Expenditures	Cash Balance Dec 31		
unds-B		Fund		-36,006		15,000	39,506				54,506	18,500		18,500				18,500	0		
Non-Budgeted Funds-B	(1) Fund Name:	CDBG Project Fund	Unencumpered	Cash Balance Dec 31	Receipts:	Reimbursements	Federal Funds-CDBG				Total Receipts	Resources Available:	Expenditures:	Contractual Svc				Total Expenditures	Cash Balance Dec 31		

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CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

City of Lincoln Center

will meet on August 11, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actu	al for 2024	d Budget for 2026				
							Proposed
	_	Actual Tax		Actual Tax	Budget Authority for	Amount of 2025	Estimated Tax
FUND	Expenditures	Rate*	Expenditures	Rate*	Expenditures	Ad Valorem Tax	Rate*
General	1,095,663	30.086	1,029,895	30.080	1,692,137	215,662	
Bond & Interest	49,904		49,672	20.000	49,408	213,002	28.067
Library	68,578	8.594	70,364	8.593	71,000	(2.050	0011
Employee Benefits	29,543	2.854	48,500	2.854		63,859	
Special Liability	5,760		6,500	2.034	55,000 68,623	20,809	2.708
Special Highway	171,182		55,000		104 445		
Special Park & Rec	974		1,180		104,412		
Recreation	64,747		138,300		28,582	-	
Solid Waste	106,531		108,500		203,193		
			108,300		135,389		
Electric	1,902,080		2,086,172		5,393,278		
Water	360,073		410,048		719.960		
Sewer	152,134		231,000		719,960		
Non-Budgeted Funds-A	163,838						
Non-Budgeted Funds-B	18,500						
Totals	4,189,507	41 524	4 225 121				
101410	4,169,307	41.534	4,235,131	41.527	9,256,173		
Less: Transfers	487,904		106 (72)			nue Neutral Rate**	39.090
Net Expenditure	3,701,603		486,672		471,408		
Total Tax Levied	300,334		3,748,459		8,784,765		
Assessed	300,334		300,330		XXXXXXXXXXXXXXXX		
Valuation	6 501 912						
Outstanding Indebtedness,	6,591,813	ļ	7,232,561		7,683,821		
January 1,	2023		<u>2024</u>		2025		
G.O. Bonds	456,000		391,000		353,000	1	
Revenue Bonds	0		0		0		
Other	1,150,774		1,056,025		1,006,642		
Lease Purchase Principal	0		0		0		
Total	1,606,774		1,447,025		1,359,642		
*Tax rates are expressed in					-1,000,1012	ı	
** Davanera Martinal Data	10 11 100 1	2020					

Heather N. Hillegeist

Official Title: City Clerk

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

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	215,662	28.067	4,946
Bond & Interest	0		0
Library	63,859	8.311	1,465
Employee Benefits	20,809	2.708	477
Special Liability	0		0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	300,330	39.086	6,888

Valuation: 7,683,821

Valuation Factor: 7,683.821

Neighborhood Revitalization Subj to Rebate: 176,233

Neighborhood Revitalization factor: 176.233

^{**}This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.