



**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2015 budget	+ \$ <u>4,525,148</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>4,525,148</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>387,626</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>883,253</u>	
5b. Personal property 2014	- <u>890,953</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015:	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>387,626</u>	
8. Total estimated valuation July 1, 2015	<u>49,780,922</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>49,393,296</u>	
10. Factor for increase (7 divided by 9)	<u>0.00785</u>	
11. Amount of increase (10 times 3)		+ \$ <u>35,512</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>4,560,660</u>
13. Debt service levy in this 2016 budget		<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>4,560,660</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>72,402</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u>4,633,062</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.













Lincoln County

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
County Commission			
Salaries	37,365	37,365	37,860
Contractual	3,872	4,000	4,000
Commodities	247	3,000	3,000
Capital Outlay			
Reimbursements	(834)	(300)	
Total	40,650	44,065	44,860
County Clerk			
Salaries	89,060	92,632	94,240
Contractual	3,077	3,500	2,500
Commodities	572	2,500	3,500
Capital Outlay			
Reimbursements	(4,759)	(2,000)	
Total	87,950	96,632	100,240
County Treasurer			
Salaries	83,143	86,825	88,645
Contractual	5,424	5,600	6,000
Commodities	733	2,000	1,000
Capital Outlay			
Total	89,300	94,425	95,645
County Attorney			
Salaries	42,468	44,556	44,028
Contractual	68,333	58,000	58,000
Commodities	1,013	5,500	5,500
Capital Outlay		2,000	2,000
Reimbursements	(585)		
Total	111,229	110,056	109,528
Register of Deeds			
Salaries	30,584	35,904	37,000
Contractual	2,424	3,200	3,200
Commodities	1,118	1,500	1,600
Capital Outlay			
Total	34,126	40,604	41,800
Sheriff			
Salaries	289,415	305,000	325,000
Contractual	87,046	65,000	65,000
Commodities	84,718	85,000	85,000
Capital Outlay	790	6,000	6,000
Reimbursements	(155,266)	(154,000)	(154,000)
Total	306,703	307,000	327,000
Clerk of the District Court			
Contractual	42,481	61,782	61,782
Commodities	2,217	1,600	1,600
Capital Outlay	4,747	4,000	4,000
Reimbursements	(3,892)	(10,000)	(4,000)
Total	45,553	57,382	63,382
Courthouse General			
Salaries	26,903	54,200	28,212
Contractual	125,240	100,000	100,000
Commodities	16,740	15,000	15,000
Capital Outlay		5,000	5,000
Reimbursements	(19,518)	(10,000)	
Total	149,365	164,200	148,212
Total - Page 7b	<b>864,876</b>	<b>914,364</b>	<b>930,667</b>

Lincoln County

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Expenditures:</b>			
<b>Emergency Preparedness</b>			
Salaries	13,113	29,481	31,214
Contractual	15,432	4,638	4,680
Commodities	3,529	7,472	7,972
Capital Outlay		1,500	1,500
Reimbursements	(3,913)	(7,000)	(7,486)
<b>Total</b>	<b>28,161</b>	<b>36,091</b>	<b>37,880</b>
<b>Special Reappraisal</b>			
Salaries	61,486	63,639	65,956
Contractual	35,671	31,600	31,600
Commodities	2,215	5,000	5,000
Capital Outlay			
Reimbursements	(136)		
<b>Total</b>	<b>99,236</b>	<b>100,239</b>	<b>102,556</b>
<b>Special Building</b>			
Building Construction & Maintenance	7,322	10,000	10,000
<b>Total</b>	<b>7,322</b>	<b>10,000</b>	<b>10,000</b>
<b>Election</b>			
Salaries	2,139	2,000	2,000
Contractual	14,239	13,645	17,280
Commodities	4,552	3,300	4,000
Capital Outlay			
Reimbursements			
<b>Total</b>	<b>20,930</b>	<b>18,945</b>	<b>23,280</b>
<b>Recycling</b>			
Salaries	22,652	24,640	24,640
Contractual	4,981	3,000	3,000
Commodities	222	2,000	2,000
Capital Outlay			
<b>Total</b>	<b>27,855</b>	<b>29,640</b>	<b>29,640</b>
<b>Communications</b>			
Salaries	122,913	121,000	140,000
Contractual	11,049	12,000	16,000
Commodities	527	3,000	3,000
Capital Outlay		2,000	2,000
<b>Total</b>	<b>134,489</b>	<b>138,000</b>	<b>161,000</b>
<b>Total - Page7c</b>	<b>317,993</b>	<b>332,915</b>	<b>364,356</b>





Lincoln County

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Road &amp; Bridge</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	80,844	166,151	179,260
Receipts:			
Ad Valorem Tax	1,379,638	1,551,605	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	15,062	5,000	5,000
Motor Vehicle Tax	108,617	105,892	121,852
Recreational Vehicle Tax		1,590	2,182
16/20M Vehicle Tax		17,639	21,832
Commercial Vehicle Tax			5,152
Watercraft Tax			2,082
Special City & County Highway	230,991	244,493	247,230
County Equalization			
Reimbursements	318,363	90,000	90,000
In Lieu of Tax	1,308	1,390	1,308
Neighborhood Revitalization	(4,412)	(4,500)	(5,389)
Interest on Idle Funds			
Miscellaneous	109,467		
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>2,159,034</b>	<b>2,013,109</b>	<b>491,249</b>
<b>Resources Available:</b>	<b>2,239,878</b>	<b>2,179,260</b>	<b>670,509</b>
Expenditures:			
Salaries	597,800	706,000	715,000
Contractual	147,257	253,000	339,100
Commodities	810,884	841,000	978,500
Capital Outlay	307,786	200,000	167,400
Transfer to Special Machinery Fund	210,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>2,073,727</b>	<b>2,000,000</b>	<b>2,200,000</b>
Unencumbered Cash Balance Dec 31	166,151	179,260	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	2,073,363	2,000,000	2,200,000
		Non-Appropriated Balance	
<b>See Tab A</b>		Total Expenditure/Non-Appr Balance	2,200,000
		Tax Required	1,529,491
	Delinquent Comp Rate: 3.0%		45,885
	Amount of 2015 Ad Valorem Tax		1,575,376

Lincoln County

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Special Bridge</b>			
Unencumbered Cash Balance Jan 1	290,440	288,140	249,060
Receipts:			
Ad Valorem Tax	1,607	920	XXXXXXXXXXXXXXXXXX
Delinquent Tax	916	500	500
Motor Vehicle Tax	7,670		72
Recreational Vehicle Tax			1
16/20 M Vehicle Tax			13
Commercial Vehicle Tax			3
Watercraft Tax			1
In Lieu of Tax	0		
Neighborhood Revitalization	0	(500)	(294)
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>10,193</b>	<b>920</b>	<b>296</b>
<b>Resources Available:</b>	<b>300,633</b>	<b>289,060</b>	<b>249,356</b>
Expenditures:			
Bridge Construction	12,493	40,000	346,018
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>12,493</b>	<b>40,000</b>	<b>346,018</b>
Unencumbered Cash Balance Dec 31	288,140	249,060	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	200,000	200,000	346,018
		<b>Non-Appropriated Balance</b>	
		Total Expenditure/Non-Appr Balance	346,018
		Tax Required	96,662
		Delinquent Comp Rate: 3.0%	2,900
		Amount of 2015 Ad Valorem Tax	99,562

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Noxious Weed</b>			
Unencumbered Cash Balance Jan 1	10,976	3,627	3,487
Receipts:			
Ad Valorem Tax	48,287	61,307	XXXXXXXXXXXXXXXXXX
Delinquent Tax	631	400	400
Motor Vehicle Tax	4,417	3,686	4,815
Recreational Vehicle Tax		55	86
16/20 M Vehicle Tax		614	863
Commercial Vehicle Tax			204
Watercraft Tax			82
Chemical Sales	15,063	15,000	15,000
In Lieu of Tax	46	48	46
Neighborhood Revitalization	(154)	(250)	(180)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>68,290</b>	<b>80,860</b>	<b>21,316</b>
<b>Resources Available:</b>	<b>79,266</b>	<b>84,487</b>	<b>24,803</b>
Expenditures:			
Salaries	40,725	40,000	40,000
Contractual	6,565	6,000	6,000
Commodities	28,349	35,000	35,000
Capital Outlay			5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>75,639</b>	<b>81,000</b>	<b>86,000</b>
Unencumbered Cash Balance Dec 31	3,627	3,487	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	78,063	82,500	86,000
		<b>Non-Appropriated Balance</b>	
		Total Expenditure/Non-Appr Balance	86,000
		Tax Required	61,197
		Delinquent Comp Rate: 3.0%	1,836
		Amount of 2015 Ad Valorem Tax	63,033



Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Ambulance</b>			
Unencumbered Cash Balance Jan 1	14,784	6,900	0
Receipts:			
Ad Valorem Tax	221,815	225,679	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,544	600	600
Motor Vehicle Tax	10,753	17,091	17,723
Recreational Vehicle Tax		257	317
16/20 M Vehicle Tax		2,847	3,175
Commercial Vehicle Tax			749
Watercraft Tax			303
In Lieu of Tax	211	224	211
Neighborhood Revitalization	(713)	(450)	(777)
Ambulance Runs	84,255	100,000	100,000
Reimbursements	3,778	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>321,643</b>	<b>352,248</b>	<b>128,301</b>
<b>Resources Available:</b>	<b>336,427</b>	<b>359,148</b>	<b>128,301</b>
Expenditures:			
Personal Services	265,653	282,300	315,000
Contractual Services	33,893	28,000	28,000
Commodities	29,981	27,000	27,000
Capital Outlay		6,000	6,000
Transfer to Ambulance C.O.		15,848	25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>329,527</b>	<b>359,148</b>	<b>401,000</b>
Unencumbered Cash Balance Dec 31	6,900	0	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	334,000	368,300	401,000
		<b>Non-Appropriated Balance</b>	
		Total Expenditure/Non-Appr Balance	401,000
		Tax Required	272,699
		Delinquent Comp Rate: 3.0%	8,181
		Amount of 2015 Ad Valorem Tax	280,880

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	41,226	155,419	89,523
Receipts:			
Ad Valorem Tax	1,228,958	1,111,349	XXXXXXXXXXXXXXXXXX
Delinquent Tax	12,489	4,000	4,000
Motor Vehicle Tax	85,261	94,127	87,278
Recreational Vehicle Tax		1,414	1,563
16/20 M Vehicle Tax		15,679	15,637
Commercial Vehicle Tax			3,690
Watercraft Tax			1,491
In Lieu of Tax	1,163	1,235	1,163
Neighborhood Revitalization	(3,922)	(4,200)	(3,072)
Reimbursements	20,978	22,000	22,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>1,344,927</b>	<b>1,245,604</b>	<b>133,750</b>
<b>Resources Available:</b>	<b>1,386,153</b>	<b>1,401,023</b>	<b>223,273</b>
Expenditures:			
Contractual	2,739	2,000	2,000
Social Security	145,941	161,000	170,000
KPERS	171,344	180,000	210,000
Worker's Compensation Insurance	74,730	80,000	80,000
Unemployment Tax	3,356	3,500	3,500
Medical Insurance	822,698	875,000	906,430
Group Life Insurance	9,926	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>1,230,734</b>	<b>1,311,500</b>	<b>1,381,930</b>
Unencumbered Cash Balance Dec 31	155,419	89,523	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	1,346,300	1,311,500	1,381,930
		<b>Non-Appropriated Balance</b>	
		Total Expenditure/Non-Appr Balance	1,381,930
		Tax Required	1,158,657
		Delinquent Comp Rate: 3.0%	34,760
		Amount of 2015 Ad Valorem Tax	1,193,417

Lincoln County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Emergency 911</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
911 Fees	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Contractual	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	0	0

Adopted Budget <b>Emergency 911 - Cell</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,057	839	0
Receipts:			
911 Fees	0	0	
Interest on Idle Funds	1	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>3,058</b>	<b>839</b>	<b>0</b>
Expenditures:			
Contractual	2,219	839	0
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>2,219</b>	<b>839</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	839	0	0
2014/2015/2016 Budget Authority Amount	5,640	2,057	0

Lincoln County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Lincoln 911</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	71,988	102,677	102,677
Receipts:			
911 Fees	49,983	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>49,983</b>	<b>50,000</b>	<b>50,000</b>
<b>Resources Available:</b>	<b>121,971</b>	<b>152,677</b>	<b>152,677</b>
Expenditures:			
Contractual	19,294	50,000	50,000
Reserve for Future Period			102,677
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>19,294</b>	<b>50,000</b>	<b>152,677</b>
Unencumbered Cash Balance Dec 31	102,677	102,677	0
2014/2015/2016 Budget Authority Amount	50,000	50,000	152,677

Adopted Budget <b>Refuse</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	162,039	181,555	135,055
Receipts:			
Tax Receipts	43,100	35,000	35,000
User Fees	196,681	195,000	195,000
Reimbursements	1,293		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>241,074</b>	<b>230,000</b>	<b>230,000</b>
<b>Resources Available:</b>	<b>403,113</b>	<b>411,555</b>	<b>365,055</b>
Expenditures:			
Salaries	46,041	51,000	51,000
Contractual	163,239	198,500	206,500
Commodities	12,278	17,000	17,000
Capital Outlay		10,000	10,000
Reserve for Future Period			80,555
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>221,558</b>	<b>276,500</b>	<b>365,055</b>
Unencumbered Cash Balance Dec 31	181,555	135,055	0
2014/2015/2016 Budget Authority Amount	264,500	276,500	365,055

Lincoln County  
Non-Budgeted Funds-A

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2014 is to be shown)

Non-Budgeted Funds-A

Fund Name:	Special Machinery	Special Highway Improvement	Ambulance C.O.	Capital Improvement	County Health C.O.	Home for Aged Improvement	Noxious Weed C.O.	Reappraisal C.O.	Register of Deeds Tech.	Treasurer Motor Vehicle	Total
Unencumbered											
Cash Balance Jan 1	201,821	28,338	11,845	425,892	25,396	156,460	30,359	29,920	30,782	39,477	980,290
Receipts:											
Fees									4,708	493,351	
Lease Proceeds	149,000										
Rental Fees						45,500					
Miscellaneous										3,539	
Transfer from Road & Bridge Fund	210,000										
Transfer from County Health Fund					25,000						
Total Receipts	359,000	0	0	0	25,000	45,500	0	0	4,708	496,890	931,098
Resources Available:	560,821	28,338	11,845	425,892	50,396	201,960	30,359	29,920	35,490	536,567	1,911,388
Expenditures:											
Capital Outlay	179,000							8,749	5,155		
Capital Improvement				79,889							
Salaries										5,878	
Contractual						26,269				471,117	
Commodities						889					
Transfer to General Fund										23,810	
Total Expenditures	179,000	0	0	79,889	0	27,158	0	8,749	5,155	500,805	800,756
Cash Balance Dec 31	381,821	28,338	11,845	346,003	50,396	174,802	30,359	21,171	30,335	35,562	1,110,632

\*\*Note: These two block figures should agree.

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2014 is to be shown)*

Lincoln County  
Non-Budgeted Funds-B

Fund Name:	Windpower Economic Benefit	Windpower Interest Earned	Ambulance Memorial	County Health Memorial	Transportation Bus	Rescue Squad	Rescue Squad Memorial	Barnard RFD	Beverly RFD	First RFD	Total
Unencumbered											
Cash Balance Jan 1	3,698,948	36,099	556	58	521	2,287	1,195	2,626	7,574	3,100	3,732,964
<b>Receipts:</b>											
In Lieu of Tax	667,443										
Interest Earned		22,401						481	129	5	
Donations			20	125							
State Funds					32,978						
Fares					6,087						
Miscellaneous						14,050					
Transfer from General Fund					19,400	18,281					
Tax Distributions								15,942	34,222	32,828	
Reimbursements								16,423	10,285	3,796	
Total Receipts	667,443	22,401	20	125	58,465	32,331	0	16,423	44,636	36,629	878,473
Resources Available:	4,366,391	58,500	576	183	58,986	34,618	1,195	19,049	52,210	39,729	4,631,437
<b>Expenditures:</b>											
Salaries					29,500			1,100	2,700	1,000	
Contractual		34,234			24,061	18,112		10,501	16,245	20,053	
Commodities					5,330	13,139		1,790	11,202	15,132	
Capital Outlay									8,049		
Transfer to Barnard RFD Special Equip. Fund								3,500			
Transfer to Beverly RFD Special Equip. Fund									9,000		
Transfer to First RFD Special Equip. Fund										2,500	
Total Expenditures	0	34,234	0	0	58,891	31,251	0	16,691	47,196	38,685	226,948
Cash Balance Dec 31	4,366,391	24,266	576	183	95	3,367	1,195	2,358	5,014	1,044	4,404,489

\*\*Note: These two block figures should agree.

Lincoln County  
Non-Budgeted Funds-C  
NON-BUDGETED FUNDS (C)  
(Only the actual budget year for 2014 is to be shown)

Fund Name:	Hunter RFD	Ottawa RFD	Sylvan Grove RFD	Sylvan Grove RFD - NFW	First RFD Memorial	Beverly RFD Memorial	Barnard RFD Special Equip.	Beverly RFD Special Equip.	First RFD Special	Hunter RFD Special	Total
Unencumbered											
Cash Balance Jan 1	5,516	0	3,925	1,356	583	2,500	80,136	21,528	10,908	19,122	145,574
Receipts:											
Tax Distributions	32,683	288	30,907	15,283							
Interest Earned	114		19								
Reimbursements			4,908								
Transfer from Barnard RFD Fund						3,500					
Transfer from Beverly RFD Fund							9,000				
Transfer from First RFD Fund								2,500			
Transfer from Hunter RFD Fund										8,500	
Total Receipts	32,797	288	35,834	15,283	0	3,500	9,000	2,500	2,500	8,500	107,702
Resources Available:	38,313	288	39,759	16,639	583	2,500	83,636	30,528	13,408	27,622	253,276
Expenditures:											
Salaries	1,130		2,400								
Contractual	13,495		12,621								
Commodities	11,297	288	4,204								
Transfer to Hunter RFD Special Equip. Fund	8,500										
Transfer to Sylvan Grove RFD Special Equip. Fund			12,750								
Reimbursements				726							
No Fund Warrant - Principal				14,474							
No Fund Warrant - Interest				745							
Total Expenditures	34,422	288	31,975	15,945	0	0	0	0	0	0	82,630
Cash Balance Dec 31	3,891	0	7,784	694	583	2,500	83,636	30,528	13,408	27,622	170,646

\*\*Note: These two block figures should agree.



**NOTICE OF BUDGET HEARING**

The governing body of  
**Lincoln County**  
will meet on August 24, 2015 at 10:00 a.m. at Lincoln County Commissioner's Room 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 Lincoln County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Est. Tax Rate*
General	1,972,960	42.143	2,077,206	36.114	3,150,480	2,615,788	52.546
Debt Service							
Road & Bridge	2,073,727	37.897	2,000,000	43.448	2,200,000	1,575,376	31.646
Special Bridge	12,493		40,000	0.026	346,018	99,562	2.000
Noxious Weed	75,639	1.318	81,000	1.717	86,000	63,033	1.266
Law Enforcement	32,983	0.628	45,000	1.203	45,000	35,012	0.703
County Health	248,952	2.593	238,490	2.966	240,953	110,710	2.224
Ambulance	329,527	6.117	359,148	6.320	401,000	280,880	5.642
Employee Benefits	1,230,734	33.687	1,311,500	31.120	1,381,930	1,193,417	23.973
Emergency 911							
Emergency 911 - Cell	2,219		839				
Lincoln 911	19,294		50,000		152,677		
Refuse	221,558		276,500		365,055		
Non-Budgeted Funds-A	800,756						
Non-Budgeted Funds-B	226,948						
Non-Budgeted Funds-C	82,630						
Non-Budgeted Funds-D	524,807						
<b>Totals</b>	<b>7,855,227</b>	<b>124.383</b>	<b>6,479,683</b>	<b>122.914</b>	<b>8,369,113</b>	<b>5,973,778</b>	<b>120.000</b>
Less: Transfers	303,910		50,166		175,990		
Net Expenditure	7,551,317		6,429,517		8,193,123		
Total Tax Levied	4,545,762		4,525,148		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	36,579,472		36,816,482		49,780,922		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	6,160,000	6,010,000	5,855,000
Other	0	144,199	144,199
Lease Pur. Princ.	353,844	239,642	529,167
Total	6,513,844	6,393,841	6,528,366

\*Tax rates are expressed in mills

Dawn Harlow  
Clerk



**CERTIFICATE (2)**

		2016 Adopted Budget					
		Page No.	Notice of Vote	Expenditures	2015 Amount of Ad Valorem	County Clerk's Use Only	
						Nov. 1 Final Assess Valuation	Computed Mills Rate
<b>Table of Contents:</b>							
<u>Fund</u>	<u>K.S.A.</u>						
Cemetery Districts:							
Free Mission Cemetery District	15-1015	22	No	3,531	600		
Rosette Cemetery District	15-1015	24	No	3,874	951		
Spillman Cemetery District	15-1015	26	No	12,323	2,170		
Vesper Cemetery District	15-1015	28	No	16,827	2,000		
Fire Districts:							
Barnard RFD	19-3610	30	No	19,011	15,000		
Beverly RFD	19-3610	32	No	36,426	31,500		
First RFD	19-3610	34	Yes	66,189	61,596		
Hunter RFD	19-3610	36	Yes	37,204	33,000		
Sylvan Grove RFD	19-3610	38	No	35,866	28,500		
Sylvan Grove RFD-No Fund Wt	19.3610	40	No	351	0		
			No	0	0		

**CONSOLIDATED METHOD FUND PAGE**

2016

County Name Lincoln County  
Special District Name Free Mission Cemetery District

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance, Jan. 1	3,552	3,777	2,902
Ad Valorem Tax	600	600	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	16	15	16
Recreational Vehicle Tax		1	1
16/20M Vehicle Tax	9	9	12
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>625</b>	<b>625</b>	<b>29</b>
<b>Resources Available:</b>	<b>4,177</b>	<b>4,402</b>	<b>2,931</b>
Expenditures:			
Cemetery Operations	400	1,500	3,531
<b>Total Expenditures</b>	<b>400</b>	<b>1,500</b>	<b>3,531</b>
Unencumbered Cash Balance, Dec 31	3,777	2,902	xxxxxxxxxxxxxx
<b>Non-Appropriated Balance</b>			
Total Expenditures and Non-Appropriated Balance			3,531
Tax Required			600
Delinquency Computation % Rate			0
Amount of 2015 Ad Valorem Tax			600

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2015	Allocation for Year 2016		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	600	16	1	12
Total	600	16	1	12

County Treas MVT Estimate 16  
 County Treas RTV Estimate 1  
 County Treas 16/20M Estimate 12

MVT Factor 0.02667  
 RVT Factor 0.00167  
 16/20M Factor 0.02000

2016

Lincoln County  
Free Mission Cemetery District

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Tax levy amount in 2015 budget	+ \$ <u>600</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>600</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>0</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>12,537</u>	
5b. Personal property 2014	- <u>13,678</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>0</u>	
8. Total estimated valuation July 1,2015	<u>1,481,390</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>1,481,390</u>	
10. Factor for increase (7 divided by 9)	<u>0.00000</u>	
11. Amount of increase (10 times 3)	+ \$ <u>0</u>	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>600</u>	
13. Debt service levy in this 2016 budget	<u>0</u>	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>600</u>	
15. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>9</u>	
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>609</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



2016

Lincoln County  
Rosette Cemetery District

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Tax levy amount in 2015 budget	+ \$ <u>951</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>951</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>0</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>11,970</u>	
5b. Personal property 2014	- <u>14,771</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>0</u>	
8. Total estimated valuation July 1,2015	<u>1,672,338</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>1,672,338</u>	
10. Factor for increase (7 divided by 9)	<u>0.00000</u>	
11. Amount of increase (10 times 3)	+ \$ <u>0</u>	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>951</u>	
13. Debt service levy in this 2016 budget	<u>0</u>	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>951</u>	
15. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>14</u>	
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>965</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2016

County Name Lincoln County  
Special District Name Spillman Cemetery District

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance, Jan. 1	16,708	15,794	10,057
Ad Valorem Tax	2,135	2,170	XXXXXXXXXXXXXX
Delinquent Tax	14		
Motor Vehicle Tax	75	45	54
Recreational Vehicle Tax			0
16/20M Vehicle Tax	16	48	42
LAVTR			
Commerical Motor Vehicle	1		
Interest on Idle Funds	959		
<b>Total Receipts</b>	<b>3,200</b>	<b>2,263</b>	<b>96</b>
<b>Resources Available:</b>	<b>19,908</b>	<b>18,057</b>	<b>10,153</b>
Expenditures:			
Cemetery Operations	4,114	8,000	12,323
<b>Total Expenditures</b>	<b>4,114</b>	<b>8,000</b>	<b>12,323</b>
Unencumbered Cash Balance, Dec 31	15,794	10,057	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			12,323
Tax Required			2,170
Delinquency Computation % Rate			0
Amount of 2015 Ad Valorem Tax			2,170

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2015	Allocation for Year 2016		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	2,170	54	0	42
<b>Total</b>	<b>2,170</b>	<b>54</b>	<b>0</b>	<b>42</b>

County Treas MVT Estimate	54		
County Treas RTV Estimate		0	
County Treas 16/20M Estimate			42
MVT Factor	0.02488		
RVT Factor		0.00000	
16/20M Factor			0.01935

Lincoln County  
Spillman Cemetery District

2016

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Tax levy amount in 2015 budget	+ \$ <u>2,170</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>2,170</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>8,003</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>16,961</u>	
5b. Personal property 2014	- <u>27,215</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>8,003</u>	
8. Total estimated valuation July 1, 2015	<u>3,697,331</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>3,689,328</u>	
10. Factor for increase (7 divided by 9)	<u>0.00217</u>	
11. Amount of increase (10 times 3)	+ \$ <u>5</u>	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>2,175</u>	
13. Debt service levy in this 2016 budget	<u>0</u>	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>2,175</u>	
15. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>33</u>	
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>2,208</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2016

County Name Lincoln County  
Special District Name Vesper Cemetery District

**FUND PAGE**

Adopted Budget for  
**GENERAL FUND**

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance, Jan. 1	21,711	23,430	14,643
Ad Valorem Tax	1,997	2,000	xxxxxxxxxxxxxx
Delinquent Tax	64		
Motor Vehicle Tax	150	168	149
Recreational Vehicle Tax		1	0
16/20M Vehicle Tax	48	44	35
LAVTR			
In Lieu of Taxes			
Donations	1,100		
Interest on Idle Funds	121		
<b>Total Receipts</b>	<b>3,480</b>	<b>2,213</b>	<b>184</b>
<b>Resources Available:</b>	<b>25,191</b>	<b>25,643</b>	<b>14,827</b>
Expenditures:			
Cemetery Operations	1,761	11,000	16,827
<b>Total Expenditures</b>	<b>1,761</b>	<b>11,000</b>	<b>16,827</b>
Unencumbered Cash Balance, Dec 31	23,430	14,643	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			16,827
Tax Required			2,000
Delinquency Computation % Rate			0
Amount of 2015 Ad Valorem Tax			2,000

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2015	Allocation for Year 2016		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	2,000	149	0	35
<b>Total</b>	<b>2,000</b>	<b>149</b>	<b>0</b>	<b>35</b>

County Treas MVT Estimate	149		
County Treas RTV Estimate		0	
County Treas 16/20M Estimate			35
MVT Factor	0.07450		
RVT Factor		0.00000	
16/20M Factor			0.01750

2016

Lincoln County  
Vesper Cemetery District

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Tax levy amount in 2015 budget	+ \$ <u>2,000</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>2,000</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>2,669</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>13,896</u>	
5b. Personal property 2014	- <u>7,131</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>6,765</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in Use during 2015	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>9,434</u>	
8. Total estimated valuation July 1,2015	<u>966,981</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>957,547</u>	
10. Factor for increase (7 divided by 9)	<u>0.00985</u>	
11. Amount of increase (10 times 3)	+ \$ <u>20</u>	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>2,020</u>	
13. Debt service levy in this 2016 budget	<u>0</u>	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>2,020</u>	
15. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>30</u>	
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>2,050</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2016

County Name Lincoln County  
Special District Name Barnard RFD

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance, Jan. 1	2,626	3,518	3,064
Ad Valorem Tax	15,155	15,000	xxxxxxxxxxxxxx
Delinquent Tax	5		
Motor Vehicle Tax	580	646	650
Recreational Vehicle Tax	7	8	12
16/20M Vehicle Tax	177	292	255
LAVTR			
Commercial Motor Vehicle	18		15
Watercraft			15
Interest on Idle Funds	480		
<b>Total Receipts</b>	<b>16,422</b>	<b>15,946</b>	<b>947</b>
<b>Resources Available:</b>	<b>19,048</b>	<b>19,464</b>	<b>4,011</b>
Expenditures:			
Personal Services	1,100	1,100	1,100
Commodities	1,789	3,800	5,000
Contractuals	9,141	10,500	12,911
Capital Outlay			
Transfer to Special Equipment Fund	3,500	1,000	
<b>Total Expenditures</b>	<b>15,530</b>	<b>16,400</b>	<b>19,011</b>
Unencumbered Cash Balance, Dec 31	3,518	3,064	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			19,011
Tax Required			15,000
Delinquency Computation % Rate			0
Amount of 2015 Ad Valorem Tax			15,000

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2015	Allocation for Year 2016		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	15,000	650	12	255
Total	15,000	650	12	255

County Treas MVT Estimate 650  
County Treas RTV Estimate 12  
County Treas 16/20M Estimate 255

MVT Factor 0.04333  
RVT Factor 0.00080  
16/20M Factor 0.01700

Lincoln County  
Barnard RFD

2016

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Tax levy amount in 2015 budget	+ \$ <u>15,000</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>15,000</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>48,208</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>111,152</u>	
5b. Personal property 2014	- <u>87,913</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>23,239</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>71,447</u>	
8. Total estimated valuation July 1, 2015	<u>6,273,909</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>6,202,462</u>	
10. Factor for increase (7 divided by 9)	<u>0.01152</u>	
11. Amount of increase (10 times 3)	+ \$ <u>173</u>	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>15,173</u>	
13. Debt service levy in this 2016 budget	<u>0</u>	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>15,173</u>	
15. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>225</u>	
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>15,398</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2016

County Name Lincoln County  
Special District Name Beverly RFD

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance, Jan. 1	7,574	5,014	2,334
Ad Valorem Tax	31,371	31,500	xxxxxxxxxxxxxx
Delinquent Tax	216		
Motor Vehicle Tax	2,076	1,987	2,083
Recreational Vehicle Tax	47	40	42
16/20M Vehicle Tax	491	493	415
LAVTR			
Commercial Motor Vehicle Tax	21		19
Watercraft			33
Interest on Idle Funds	129		
<b>Total Receipts</b>	<b>34,351</b>	<b>34,020</b>	<b>2,592</b>
<b>Resources Available:</b>	<b>41,925</b>	<b>39,034</b>	<b>4,926</b>
Expenditures:			
Personal Services	2,700	2,700	3,000
Commodities	8,967	8,000	8,000
Contractuals	16,244	17,000	15,426
Capital Outlay			
Transfer to Special Equipment Fund	9,000	9,000	10,000
<b>Total Expenditures</b>	<b>36,911</b>	<b>36,700</b>	<b>36,426</b>
Unencumbered Cash Balance, Dec 31	5,014	2,334	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			36,426
Tax Required			31,500
Delinquency Computation % Rate			0
Amount of 2015 Ad Valorem Tax			31,500

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2015	Allocation for Year 2016		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	31,500	2,083	42	415
<b>Total</b>	<b>31,500</b>	<b>2,083</b>	<b>42</b>	<b>415</b>

County Treas MVT Estimate 2,083  
County Treas RTV Estimate 42  
County Treas 16/20M Estimate 415

MVT Factor 0.06613  
RVT Factor 0.00133  
16/20M Factor 0.01317

Lincoln County  
Beverly RFD

2016

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Tax levy amount in 2015 budget	+ \$ <u>31,500</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>31,500</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>52,714</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>97,547</u>	
5b. Personal property 2014	- <u>92,860</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>4,687</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015		<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>57,401</u>
8. Total estimated valuation July 1, 2015	<u>10,501,088</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>10,443,687</u>
10. Factor for increase (7 divided by 9)		<u>0.00550</u>
11. Amount of increase (10 times 3)		+ \$ <u>173</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>31,673</u>
13. Debt service levy in this 2016 budget		<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>31,673</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.50%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>473</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u>32,146</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



2016

Lincoln County  
First RFD

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Tax levy amount in 2015 budget	+ \$ <u>40,000</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>40,000</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>68,395</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>351,147</u>	
5b. Personal property 2014	- <u>355,326</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>68,395</u>	
8. Total estimated valuation July 1, 2015	<u>12,319,259</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>12,250,864</u>	
10. Factor for increase (7 divided by 9)	<u>0.00558</u>	
11. Amount of increase (10 times 3)	+ \$ <u>223</u>	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>40,223</u>	
13. Debt service levy in this 2016 budget	<u>0</u>	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>40,223</u>	
15. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>600</u>	
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>40,823</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2016

County Name Lincoln County  
Special District Name Hunter RFD

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance, Jan. 1	5,516	5,366	2,009
Ad Valorem Tax	31,641	31,000	xxxxxxxxxxxxxx
Delinquent Tax	166		
Motor Vehicle Tax	533	1,278	1,333
Recreational Vehicle Tax	6	9	15
16/20M Vehicle Tax	335	556	565
LAVTR			
Commercial Motor Vehicle	2		282
Watercraft			
Interest on Idle Funds	114		
<b>Total Receipts</b>	<b>32,797</b>	<b>32,843</b>	<b>2,195</b>
<b>Resources Available:</b>	<b>38,313</b>	<b>38,209</b>	<b>4,204</b>
Expenditures:			
Personal Services	1,130	1,200	1,200
Commodities	10,974	12,000	15,000
Contractuals	12,343	14,000	15,004
Capital Outlay			
Transfer to Special Equipment Fund	8,500	9,000	6,000
<b>Total Expenditures</b>	<b>32,947</b>	<b>36,200</b>	<b>37,204</b>
Unencumbered Cash Balance, Dec 31	5,366	2,009	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			37,204
Tax Required			33,000
Delinquency Computation % Rate			0
Amount of 2015 Ad Valorem Tax			33,000

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2015	Allocation for Year 2016		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	31,000	1333	15	565
Total	31,000	1,333	15	565

County Treas MVT Estimate 1,333  
County Treas RTV Estimate 15  
County Treas 16/20M Estimate 565

MVT Factor 0.04300  
RVT Factor 0.00048  
16/20M Factor 0.01823

Lincoln County  
Hunter RFD

2016

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Tax levy amount in 2015 budget	+ \$ <u>31,000</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>31,000</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>52,504</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>159,482</u>	
5b. Personal property 2014	- <u>162,706</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015		<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>52,504</u>
8. Total estimated valuation July 1, 2015	<u>11,449,755</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>11,397,251</u>
10. Factor for increase (7 divided by 9)		<u>0.00461</u>
11. Amount of increase (10 times 3)		+ \$ <u>143</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>31,143</u>
13. Debt service levy in this 2016 budget		<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>31,143</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.50%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>465</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u>31,608</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**CONSOLIDATED METHOD FUND PAGE**

2016

County Name Lincoln County  
Special District Name Sylvan Grove RFD

**FUND PAGE**

Adopted Budget for  
**GENERAL FUND**

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance, Jan. 1	3,925	8,126	2,638
Ad Valorem Tax	27,930	28,500	xxxxxxxxxxxxxx
Delinquent Tax	578		
Motor Vehicle Tax	1,978	1,996	1,838
Recreational Vehicle Tax	46	28	42
16/20M Vehicle Tax	366	351	349
LAVTR			
In Lieu of Taxes	39	37	37
Building Rent	4,800		2,400
Commercial Motor Vehicle	9		8
Watercraft			54
Miscellaneous	69		
Interest on Idle Funds	19		
<b>Total Receipts</b>	<b>35,834</b>	<b>30,912</b>	<b>4,728</b>
<b>Resources Available:</b>	<b>39,759</b>	<b>39,038</b>	<b>7,366</b>
Expenditures:			
Personal Services	2,400	2,400	2,700
Commodities	5,555	12,500	12,500
Contractuals	10,928	14,000	13,166
Capital Outlay			
Transfer to Special Equipment Fund	12,750	7,500	7,500
<b>Total Expenditures</b>	<b>31,633</b>	<b>36,400</b>	<b>35,866</b>
Unencumbered Cash Balance, Dec 31	8,126	2,638	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			35,866
Tax Required			28,500
Delinquency Computation % Rate			0
Amount of 2015 Ad Valorem Tax			28,500

**ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax**

Budgeted Fund Names	Amount Levy for 2015	Allocation for Year 2016		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	28,500	1,838	42	349
Total	28,500	1,838	42	349

County Treas MVT Estimate 1,838  
County Treas RTV Estimate 42  
County Treas 16/20M Estimate 349

MVT Factor 0.06449  
RVT Factor 0.00147  
16/20M Factor 0.01225

2016

Lincoln County  
Sylvan Grove RFD

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Tax levy amount in 2015 budget	+ \$ <u>28,500</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>28,500</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:	+ <u>24,948</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>206,222</u>	
5b. Personal property 2014	- <u>185,471</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>20,751</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>45,699</u>	
8. Total estimated valuation July 1,2015	<u>10,858,724</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>10,813,025</u>	
10. Factor for increase (7 divided by 9)	<u>0.00423</u>	
11. Amount of increase (10 times 3)	+ \$ <u>120</u>	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>28,620</u>	
13. Debt service levy in this 2016 budget	<u>0</u>	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>28,620</u>	
15. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>428</u>	
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>29,048</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**NOTICE OF BUDGET HEARING**

Other District Funds	Prior Year Actual 2014		Current Yr Estimate 2015		Proposed Budget Year 2016			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2015 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
<b>Cemetery Districts:</b>								
Free Mission Cemetery District	400	0.754	1,500	0.734	3,531	600	0.405	1,481,390
Rosette Cemetery District	1,243	0.854	2,000	0.820	3,874	951	0.569	1,672,338
Spillman Cemetery District	4,114	0.861	8,000	0.819	12,323	2,170	0.587	3,697,331
Vesper Cemetery District	1,761	2.315	11,000	2.242	16,827	2,000	2.068	966,981
<b>Cemetery District Totals</b>	<b>7,518</b>	<b>4.784</b>	<b>22,500</b>	<b>4.615</b>	<b>36,555</b>	<b>5,721</b>	<b>3.629</b>	<b>7,818,040</b>
<b>Fire Districts:</b>								
Barnard RFD	15,530	2.553	16,400	2.603	19,011	15,000	2.391	6,273,909
Beverly RFD	36,911	4.428	36,700	4.282	36,426	31,500	3.000	10,501,088
First RFD	33,782	4.605	34,661	5.000	66,189	61,596	5.000	12,319,259
Hunter RFD	32,947	3.718	36,200	3.639	37,204	33,000	2.882	11,449,755
Sylvan Grove RFD	31,633	3.037	36,400	2.986	35,866	28,500	2.625	10,858,724
Sylvan Grove RFD-No Fund	15,945	1.493	1,693	0.000	351	0		
<b>Fire District Totals</b>	<b>166,748</b>	<b>19.834</b>	<b>162,054</b>	<b>18.510</b>	<b>195,047</b>	<b>169,596</b>	<b>15.898</b>	<b>51,402,735</b>
0	0		0		0	0		
<b>Totals</b>	<b>174,266</b>	<b>24.618</b>	<b>184,554</b>	<b>23.125</b>	<b>231,602</b>	<b>175,317</b>	<b>19.527</b>	

\*Tax rates are expressed in mills

Dawn Harlow  
County Clerk





# Affidavit Of Publication

STATE OF KANSAS  
LINCOLN COUNTY, ss.

John E. Baetz, being first duly sworn, deposes and says: That he is one of the Editors, publishers, or printers of THE LINCOLN SENTINEL-REPUBLICAN, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Lincoln County, Kansas, with a general paid circulation on a yearly basis in Lincoln County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Lincoln, Kansas in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 13<sup>th</sup> day of August, 2015, with subsequent publications being made on the following dates:

Thursday, \_\_\_\_\_ 20 \_\_\_\_\_

Thursday, \_\_\_\_\_ 20 \_\_\_\_\_

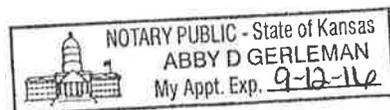
Thursday, \_\_\_\_\_ 20 \_\_\_\_\_

(Sign) John E. Baetz

Subscribed and sworn to before me this 21<sup>st</sup> day of August, 2015.

Abby D Gerleman  
Notary Public

My commission expires 9-12-16



Over

NOTICE OF BUDGET HEARING

2016

The governing body of  
**Lincoln County**  
will meet on August 24, 2015 at 10:00 a.m. at Lincoln County Commissioner's Room 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 Lincoln County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Est. Tax Rate*
General	1,972,960	42.143	2,077,206	36.114	3,150,480	2,615,788	52.546
Debt Service							
Road & Bridge	2,073,227	37.897	2,000,000	43.448	2,200,000	1,575,376	31.646
Special Bridge	12,493		40,000	0.026	346,018	99,562	2.000
Noxious Weed	75,639	1.318	81,000	1.717	86,000	63,033	1.266
Law Enforcement	32,983	0.628	45,000	1.203	45,000	35,012	0.703
County Health	240,952	2.599	238,490	2.985	240,953	110,710	2.224
Ambulance	320,527	6.117	359,148	6.320	401,000	280,880	5.642
Employee Benefits	1,230,734	33.637	1,311,300	31.120	1,381,930	1,193,417	25.973
Emergency 911							
Emergency 911 - Cell	2,319		819				
Lincoln 911	19,284		50,000		152,677		
Refuse	221,558		276,500		363,053		
Non-Budgeted Funds-A	800,756						
Non-Budgeted Funds-B	226,948						
Non-Budgeted Funds-C	82,630						
Non-Budgeted Funds-D	524,807						
<b>Totals</b>	<b>7,855,227</b>	<b>124.383</b>	<b>6,479,683</b>	<b>122.914</b>	<b>8,369,113</b>	<b>5,973,778</b>	<b>120.000</b>
Less: Transfers	303,910		50,166		175,990		
Net Expenditure	7,551,317		6,429,517		8,193,123		
Total Tax Levied	4,545,762		4,525,148		49,780,922		
Assessed Valuation	36,579,472		36,816,482				

Outstanding Indebtedness,

	2013	2014	2015
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	6,160,000	6,010,000	5,855,000
Other	0	144,199	144,199
Lease Pur. Prino.	353,844	239,642	539,167
<b>Total</b>	<b>6,513,844</b>	<b>6,393,841</b>	<b>6,528,366</b>

\*Tax rates are expressed in mills

Dawn Harlow  
Clerk

Lincoln County

2016

NOTICE OF BUDGET HEARING

Other District Funds	Prior Year Actual 2014		Current Yr Estimate 2015		Proposed Budget Year 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2015 Ad Valorem Tax	Est. Tax Rate* July 1 Est. Valuation
<b>Cemetery Districts:</b>							
Free Mission Cemetery District	400	0.754	1,500	0.734	3,531	600	0.403 1,481,390
Rosette Cemetery District	1,243	0.854	2,000	0.820	3,874	921	0.369 1,672,338
Splintan Cemetery District	4,114	0.861	8,000	0.819	12,323	2,170	0.587 3,697,331
Vesper Cemetery District	1,761	2.315	11,000	2.242	16,827	2,000	2.068 966,981
<b>Cemetery District Totals</b>	<b>7,518</b>	<b>4.784</b>	<b>22,500</b>	<b>4.615</b>	<b>36,555</b>	<b>5,721</b>	<b>3.629 7,818,040</b>
<b>Fire Districts:</b>							
Barnard RFD	15,530	2.553	16,400	2.603	19,011	15,000	2.391 6,273,909
Beverly RFD	36,911	4.428	36,700	4.282	36,426	33,500	3.000 10,501,088
First RFD	33,782	4.605	34,661	5.000	66,189	61,596	5.000 12,319,259
Hunter RFD	33,917	3.718	36,200	3.639	37,204	33,000	2.882 11,449,753
Sylvan Grove RFD	31,638	3.037	36,400	2.986	35,866	28,500	2.623 10,858,724
Sylvan Grove RFD-No Fund	15,945	1.493	1,693	0.000	351	0	0
<b>Fire District Totals</b>	<b>166,748</b>	<b>19.834</b>	<b>162,054</b>	<b>18.510</b>	<b>195,047</b>	<b>169,596</b>	<b>15.898 51,402,733</b>
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>174,266</b>	<b>24.618</b>	<b>184,554</b>	<b>23.125</b>	<b>231,602</b>	<b>175,317</b>	<b>19.527</b>

\*Tax rates are expressed in mills

Dawn Harlow  
County Clerk

RESOLUTION 2015-13

*A resolution expressing the property taxation policy of Lincoln County, Kansas with respect to financing the annual budget for 2016*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2016 budget of Lincoln County exceeding the amount levied to finance the 2015 budget of Lincoln County, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2014, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Lincoln County provides essential services to protect the citizens of the county; and

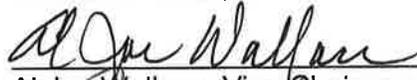
Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Lincoln County Board of Commissioners that a levy of property taxes in support of the 2016 budget exceeding the amount levied in 2015, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 31st day of August, 2015 by the Lincoln County Board of Commissioners. Lincoln County, Kansas.

Lincoln County Board of Commissioners

\_\_\_\_\_  
Gerald D. Huehl, Chairman

  
\_\_\_\_\_  
Al Joe Wallace, Vice-Chairman

  
\_\_\_\_\_  
Terry L. Finch, Member

  
County Clerk

