CERTIFICATE

To the Clerk of Lincoln County, State of Kansas
We, the undersigned, officers of
Lincoln County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2016 Adopted Budget: Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2016		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	3,150,480	2,615,788	52.550
Debt Service	10-113	8			
Road & Bridge	68-5,101	9	2,200,000	1,575,376	31.649
Special Bridge	68-1135	10	346,018	99,562	2.001
Noxious Weed	2-1318	10	86,000	63,033	1.267
Law Enforcement	12-11a01	11	45,000	35,012	.704
County Health	65-204	11	240,953	110,710	2.225
Ambulance	65-6113	12	401,000	280,880	5.643
Employee Benefits	12-16,102	12	1,381,930	1,193,417	23.975
Emergency 911		13			
Emergency 911 - Cell		13			
Lincoln 911		14	152,677		
Refuse		14	365,055		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
Totals		xxxxx	8,369,113	5,973,778	120.014
Budget Summary		19			
Budget Summary2					
Neighborhood Revitalization Rebate		20	Vote publication required?	Yes	

County Clerk's Use Only
49,777,741
Nov 1, 2015 Total Assessed Valuation

Assisted by:
Lindburg Vogel Pierce Faris, Chartered
Address:
2301 N. Halstead
Hutchinson, Kansas 67502
Email:
budget1@lvpf-cpa.com

Attest: November 15, 2015
County Clerk

STATE OF KANSAS — COUNTY OF LINCOLN — CLERK

Governing Body

State of Kansas
County
2016

Lincoln County

Computation to Determine Limit for 2016

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

2015 Valuation Information for Valuation Adjustments

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

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

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,329,583	101,284	1,814	18,146	4,283	1,730
Debt Service						
Road & Bridge	1,599,593	121,852	2,182	21,832	5,152	2,082
Special Bridge	948	72	1	13	3	1
Noxious Weed	63,203	4,815	86	863	204	82
Law Enforcement	44,270	3,372	60	604	143	58
County Health	109,171	8,316	149	1,490	352	142
Ambulance	232,659	17,723	317	3,175	749	303
Employee Benefits	1,145,721	87,278	1,563	15,637	3,690	1,491
TOTAL	4,525,148	344,712	6,172	61,760	14,576	5,889

County Treas Motor Vehicle Estimate 344,712

County Treas Recreational Vehicle Estimate 6,172

County Treas 16/20M Vehicle Estimate 61,760

County Treas Commercial Vehicle Tax Estimate 14,576

County Treas Watercraft Tax Estimate 5,889

Motor Vehicle Factor 0.07618

Recreational Vehicle Factor 0.00136

16/20M Vehicle Factor 0.01365

Commercial Vehicle Factor 0.00322

Watercraft Factor 0.00130

Lincoln County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
Treasurer's Motor Vehicle	General	23,810	35,562	20,000	K.S.A 8-145
General	Transportation Bus	19,400	16,000	20,000	Resolution
General	Rescue Squad	18,281	18,318	24,890	Resolution
Road & Bridge	Special Machinery	210,000	-	-	K.S.A 68-141g
Children's Health Care Endowment	County Health	4,243	15,000	5,000	Resolution
County Health	County Health C.O.	25,000	-	-	K.S.A 19-119
Delia Pittard Bequest	Children's Health Care Endowment	3,176	-	-	Resolution
Ambulance	Ambulance C.O.	-	15,848	25,000	K.S.A 12-110d
Windpower Economic Benefit	General	-	200,000	-	Resolution
General	Capital Improvement	-	-	106,100	K.S.A 19-120
	Total	303,910	300,728	200,990	
	Adjustments*		250,562	25,000	
	Adjusted Totals	303,910	50,166	175,990	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

Lincoln County

State of Kansas
County
2016

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Revenue Lincoln County Hospital											
Improvement - Series 2008	12/15/2008	9/1/2035	4.375-5.500	6,300,000	5,855,000	2/1 & 9/1	2/1	291,153	165,000	282,653	175,000
Total Revenue Bonds					**5,855,000**			**291,153**	**165,000**	**282,653**	**175,000**
Other:											
KDOT Road Improvement Note	7/13/2013	8/1/1932	3.38	144,199	144,199	2/1 & 8/1	8/1	4,834	5,990	4,671	6,153
Total Other					**144,199**			**4,834**	**5,990**	**4,671**	**6,153**
Total Indebtedness					**5,999,199**			**295,987**	**170,990**	**287,324**	**181,153**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2015	Payments Due 2015	Payments Due 2016
R&B - 2 Motorgraders	2/1/2011	60	3.10	371,200	155,167	81,210	81,210
R&B - Motorgrader	2/28/2014	60	2.15	149,000	149,000	31,751	31,751
R&B - Motorgrader & Tractor	7/28/2014	60	2.45	225,000	225,000	48,364	48,363
R&B - Dozer	3/11/2015	60	1.95	200,000	0	0	42,307
RFD - 1 Ton Flatbed	4/13/2015	60	2.35	25,000	0	0	5,345
				Totals	**529,167**	**161,325**	**208,976**

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

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	149,230	264,233	160,924
Receipts:			
Ad Valorem Tax	1,538,684	1,289,696	xxxxxxxxxxxxxxxx
Delinquent Tax	16,288	10,000	10,000
Motor Vehicle Tax	105,662	117,756	101,284
Recreational Vehicle Tax		1,769	1,814
16/20M Vehicle Tax		19,616	18,146
Commercial Vehicle Tax			4,283
Watercraft Tax			1,730
Gross Earnings (Intangible) Tax	8,090	7,563	7,591
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	4,461	3,000	3,971
Compensating Use Tax			
Local Sales Tax	277,220	200,000	200,000
Interest & Charges on Delinquent Taxes	18,179	16,500	16,500
Neighborhood Revitalization	(4,906)	(6,000)	(8,818)
Mortgage Registration Fees	67,721	45,000	45,000
Officer's Fees	1,295	2,000	2,000
Other Licenses and Fees	7,514	5,000	5,000
Transfer from Treasurer Motor Vehicle Fund	23,810	35,562	20,000
Transfer from Windpower Econ. Dev. Fund		200,000	
In Lieu of Taxes (IRB)	1,455	1,435	1,455
Interest on Idle Funds	25,041	20,000	20,000
Miscellaneous	(2,551)	5,000	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,087,963**	**1,973,897**	**449,956**
Resources Available:	**2,237,193**	**2,238,130**	**610,880**

Lincoln County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for -2	Current Year Estimate for -1	Proposed Budget Year for
Resources Available:	2,237,193	2,238,130	610,880
Expenditures:			
County Commission	40,650	44,065	44,860
County Clerk	87,950	96,632	100,240
County Treasurer	89,300	94,425	95,645
County Attorney	111,229	110,056	109,528
Register of Deeds	34,126	40,604	41,800
Sheriff	306,703	307,000	327,000
Clerk of the District Court	45,553	57,382	63,382
Courthouse General	149,365	164,200	148,212
Emergency Preparedness	28,161	36,091	37,880
Special Reappraisal	99,236	100,239	102,556
Special Building	7,322	10,000	10,000
Election	20,930	18,945	23,280
Recycling	27,855	29,640	29,640
Communications	134,489	138,000	161,000
Appropriations	790,091	829,927	1,855,457
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0	0	0	0
Subtotal	1,972,960	2,077,206	3,150,480
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,972,960**	**2,077,206**	**3,150,480**
Unencumbered Cash Balance Dec 31	264,233	160,924	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	2,028,637	2,077,206	3,150,480
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,150,480
		Tax Required	2,539,600
	Delinquent Comp Rate:	3.0%	76,188
		Amount of 2015 Ad Valorem Tax	2,615,788

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	**864,876**	**914,364**	**930,667**

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
Expenditures:			
Emergency Preparedness			
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)
Total	28,161	36,091	37,880
Special Reappraisal			
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)		
Total	99,236	100,239	102,556
Special Building			
Building Construction & Maintenance	7,322	10,000	10,000
Total	7,322	10,000	10,000
Election			
Salaries	2,139	2,000	2,000
Contractual	14,239	13,645	17,280
Commodities	4,552	3,300	4,000
Capital Outlay			
Reimbursements			
Total	20,930	18,945	23,280
Recycling			
Salaries	22,652	24,640	24,640
Contractual	4,981	3,000	3,000
Commodities	222	2,000	2,000
Capital Outlay			
Total	27,855	29,640	29,640
Communications			
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
Total	134,489	138,000	161,000
Total - Page7c	**317,993**	**332,915**	**364,356**

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
Expenditures:			
Appropriations			
Mental Health	13,618	14,299	15,870
Economic Development	73,124	73,270	99,562
Historical Society	4,500	4,500	4,500
Hospital Maintenance	365,620	366,350	497,809
Special Alcohol & Drug		1,000	1,000
Services for the Elderly	73,124	73,270	99,562
Occupational Center of Kansas	7,209	7,209	7,209
Soil Conservation	16,300	20,000	20,000
Area Agency for Aging - Senior Care	1,404	1,404	1,404
CASA	3,500	3,500	7,000
Nursing Home	90,750	90,000	90,000
Juvenile Detention	558	307	500
Abandoned Cemeteries	2,000	3,000	3,000
LEP Program		13,000	13,500
City of Lincoln Recreation Commission	25,000	25,000	25,000
Safety Center	6,772		
Liability Insurance	35,826	40,000	40,000
County Fair	7,000	7,000	7,000
Courtroom Security	2,355		10,000
Computer Contract	22,230	47,000	50,000
Promotion and Advertising	1,520	2,000	2,000
North Central Regional Planning		3,500	3,500
Transfer to Transportation Bus Fund	19,400	16,000	20,000
Transfer to Rescue Squad Fund	18,281	18,318	24,890
Transfer to Capital Improvement Fund			106,100
Lease Purchase Note Payoffs			706,051
Total	790,091	829,927	1,855,457
Total - Page7b	864,876	914,364	930,667
Total - Page 7c	317,993	332,915	364,356
Total Detail Expenditures**	**1,972,960**	**2,077,206**	**3,150,480**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2015 Ad Valorem Tax	0

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	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	xxxxxxxxxxxxxxxx
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			
Total Receipts	**2,159,034**	**2,013,109**	**491,249**
Resources Available:	**2,239,878**	**2,179,260**	**670,509**
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 E			
Total Expenditures	**2,073,727**	**2,000,000**	**2,200,000**
Unencumbered Cash Balance Dec 31	166,151	179,260	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	2,073,363	2,000,000	2,200,000
		Non-Appropriated Balance	
See Tab A		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 **Special Bridge**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	290,440	288,140	249,060
Receipts:			
Ad Valorem Tax	1,607	920	xxxxxxxxxxxxxxxx
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 R			
Total Receipts	**10,193**	**920**	**296**
Resources Available:	**300,633**	**289,060**	**249,356**
Expenditures:			
Bridge Construction	12,493	40,000	346,018
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,493**	**40,000**	**346,018**
Unencumbered Cash Balance Dec 31	288,140	249,060	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	200,000	200,000	346,018
		Non-Appropriated Balance	
		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 **Noxious Weed**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	10,976	3,627	3,487
Receipts:			
Ad Valorem Tax	48,287	61,307	xxxxxxxxxxxxxxxx
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 R			
Total Receipts	**68,290**	**80,860**	**21,316**
Resources Available:	**79,266**	**84,487**	**24,803**
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 E			
Total Expenditures	**75,639**	**81,000**	**86,000**
Unencumbered Cash Balance Dec 31	3,627	3,487	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	78,063	82,500	86,000
		Non-Appropriated Balance	
		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 **Law Enforcement**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	9,401	6,778	6,739
Receipts:			
Ad Valorem Tax	23,128	42,942	xxxxxxxxxxxxxxxx
Delinquent Tax	292	100	100
Motor Vehicle Tax	1,849	1,753	3,372
Recreational Vehicle Tax		26	60
16/20 M Vehicle Tax		292	604
Commercial Vehicle Tax			143
Watercraft Tax			58
In Lieu of Tax	22	23	22
Neighborhood Revitalization	(73)	(175)	(90)
Sale of Equipment	4,950		
Interest on Idle Funds			
Miscellaneous	192		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**30,360**	**44,961**	**4,269**
Resources Available:	**39,761**	**51,739**	**11,008**
Expenditures:			
Contractual	90		
Capital Outlay	32,893	45,000	45,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**32,983**	**45,000**	**45,000**
Unencumbered Cash Balance Dec 31	6,778	6,739	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	39,000	45,000	45,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,000
		Tax Required	33,992
	Delinquent Comp Rate:	3.0%	1,020
		Amount of 2015 Ad Valorem Tax	35,012

Adopted Budget

County Health	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	39,659	12,482	5,757
Receipts:			
Ad Valorem Tax	94,748	105,896	xxxxxxxxxxxxxxxx
Delinquent Tax	1,138	1,000	1,000
Motor Vehicle Tax	7,856	7,243	8,316
Recreational Vehicle Tax		109	149
16/20 M Vehicle Tax		1,206	1,490
Commercial Vehicle Tax			352
Watercraft Tax			142
In Lieu of Tax	89	95	89
Neighborhood Revitalization	(302)	(450)	(259)
Reimbursements and Grants	114,003	101,666	111,432
Transfer from Children's Health Care			
Endowment Fund	4,243	15,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**221,775**	**231,765**	**127,711**
Resources Available:	**261,434**	**244,247**	**133,468**
Expenditures:			
Salaries	159,229	168,440	164,403
Contractual	39,461	49,050	55,950
Commodities	25,262	21,000	20,600
Transfer to County Health C.O. Fund	25,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**248,952**	**238,490**	**240,953**
Unencumbered Cash Balance Dec 31	12,482	5,757	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	271,499	238,490	240,953
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	240,953
		Tax Required	107,485
	Delinquent Comp Rate:	3.0%	3,225
		Amount of 2015 Ad Valorem Tax	110,710

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	14,784	6,900	0
Receipts:			
Ad Valorem Tax	221,815	225,679	xxxxxxxxxxxxxxxx
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 I			
Total Receipts	**321,643**	**352,248**	**128,301**
Resources Available:	**336,427**	**359,148**	**128,301**
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 E			
Total Expenditures	**329,527**	**359,148**	**401,000**
Unencumbered Cash Balance Dec 31	6,900	0	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	334,000	368,300	401,000
		Non-Appropriated Balance	
		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 **Employee Benefits**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	41,226	155,419	89,523
Receipts:			
Ad Valorem Tax	1,228,958	1,111,349	xxxxxxxxxxxxxxxx
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 I			
Total Receipts	**1,344,927**	**1,245,604**	**133,750**
Resources Available:	**1,386,153**	**1,401,023**	**223,273**
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 E			
Total Expenditures	**1,230,734**	**1,311,500**	**1,381,930**
Unencumbered Cash Balance Dec 31	155,419	89,523	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	1,346,300	1,311,500	1,381,930
		Non-Appropriated Balance	
		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 **Emergency 911**	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			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Contractual	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	0	0

Adopted Budget

Emergency 911 - Cell	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			
Total Receipts	**1**	**0**	**0**
Resources Available:	**3,058**	**839**	**0**
Expenditures:			
Contractual	2,219	839	0
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,219**	**839**	**0**
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 **Lincoln 911**	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			
Total Receipts	**49,983**	**50,000**	**50,000**
Resources Available:	**121,971**	**152,677**	**152,677**
Expenditures:			
Contractual	19,294	50,000	50,000
Reserve for Future Period			102,677
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,294**	**50,000**	**152,677**
Unencumbered Cash Balance Dec 31	102,677	102,677	0
2014/2015/2016 Budget Authority Amount	50,000	50,000	152,677

Adopted Budget **Refuse**	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			
Total Receipts	**241,074**	**230,000**	**230,000**
Resources Available:	**403,113**	**411,555**	**365,055**
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			
Total Expenditures	**221,558**	**276,500**	**365,055**
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)

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

Non-Budgeted Funds-A

Fund Name:	Special Machinery	Special Highway Improvemen	Ambulance C.O.	Capital Improvement	County Health C.O.	Home for Aged Improvemen	Noxious Weed C.O.	Reappraisal C.O.	Register of Deeds Tech.	Treasurer Motor Vehicle		
Unencumbered											Total	
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	536,367	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	**
											1,110,632	**

**Note: These two block figures should agree.

Lincoln County

NON-BUDGETED FUNDS (B)

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

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	
Unencumbered											Total
Cash Balance Jan 1	3,698,948	36,099	556	58	521	2,287	1,195	2,626	7,574	3,100	3,752,964
Receipts:											
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									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
Expenditures:											
Salaries					29,500			1,100	2,700	1,000	
Contractual		34,234			24,061	18,112		10,301	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 **
											4,404,489 **

**Note: These two block figures should agree.

Lincoln County

NON-BUDGETED FUNDS (C)

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

Non-Budgeted Funds-C

Fund Name:	Hunter RFD	Ottawa RFD	Sylvan Grove RFD	Sylvan Grove RFD - NFW	First RFD Memorial	Beverly RFD Memorial	Barnard RFD Special Equip.	Beveryly 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	0	3,500	9,000	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	**
											170,646	**

**Note: These two block figures should agree.

Lincoln County

NON-BUDGETED FUNDS (D)

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

Non-Budgeted Funds-D

Fund Name:	Sylvan Grove RFD Special	PBC - Bond and Interest	Delia Pittard Bequest	Children's Health Care Endowment	CDBG Road Improvement						Total
Unencumbered Cash Balance Jan 1	23,099	315,462	587,522	244,539	12,274						1,182,896
Receipts:											
Money from State of Kansas					37,226						
Rent Received		459,000									
Interest Earned		1,408	3,176	1,414							
Transfer from Sylvan Grove RFD Fund	12,750										
Transfer from Delia Pittard Bequest Fund				3,176							
Total Receipts	12,750	460,408	3,176	4,590	37,226	0	0	0	0	0	518,150
Resources Available:	35,849	775,870	590,698	249,129	49,500	0	0	0	0	0	1,701,046
Expenditures:											
Contractual	30			13,690	49,500						
Principal Payments		155,000									
Interest Payments		299,153									
Miscellaneous		15									
Transfer to Children's Health Care Endowment Fund			3,176								
Transfer to County Health Fund				4,243							
Total Expenditures	30	454,168	3,176	17,933	49,500	0	0	0	0	0	524,807
Cash Balance Dec 31	35,819	321,702	587,522	231,196	0	0	0	0	0	0	1,176,239 **
											1,176,239 **

**Note: These two block figures should agree.

State of Kansas
County
2016

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.

	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
FUND	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						
Totals	7,855,227	124.383	6,479,683	122.914	8,369,113	5,973,778	120.000
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		xxxxxxxxxxxxxxxxx		
Assessed Valuation	36,579,472		36,816,482		49,780,922		

Outstanding Indebtedness, January 1,	2013	2014	2015
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

Lincoln County

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	3,410,805	68.516	8,818
Debt Service			
Road & Bridge	2,084,413	41.872	5,389
Special Bridge	113,661	2.283	294
Noxious Weed	69,543	1.397	180
Law Enforcement	34,919	0.701	90
County Health	100,143	2.012	259
Ambulance	300,650	6.039	777
Employee Benefits	1,188,193	23.868	3,072
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	7,302,327	146.689	18,879

2015 July 1 Valuation: 49,780,922

Valuation Factor: 49,780.922

Neighborhood Revitalization Subj to Rebate: 128,696

Neighborhood Revitalization factor: 128.696

**This information comes from the 2016 Budget Summary page. See instructions tab #11 for complet the Neighborhood Revitalization Rebate table.

Lincoln County 2016

CERTIFICATE (2)

Table of Contents:		Page No.	Notice of Vote	2016 Adopted Budget Expenditures	2015 Amount of Ad Valorem	County Clerk's Use Only Nov. 1 Final Assess Valuation	Computed Mills Rate
Fund	K.S.A.						
Cemetery Districts:							
Free Mission Cemetery Distric	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 **GENERAL FUND**	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	xxxxxxxxxxxxx
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			
Total Receipts	**625**	**625**	**29**
Resources Available:	**4,177**	**4,402**	**2,931**
Expenditures:			
Cemetery Operations	400	1,500	3,531
Total Expenditures	**400**	**1,500**	**3,531**
Unencumbered Cash Balance, Dec 31	3,777	2,902	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		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

Lincoln County
Free Mission Cemetery District

2016

Computation to Determine Limit for 2016

			Amount of Levy
1.	Tax levy amount in 2015 budget	+ $	600
2.	Debt service levy in 2015 budget	- $	0
3.	Tax levy excluding debt service	$	600

2015 Valuation Information for Valuation Adjustments

4.	New improvements for 2015:			+	0
5.	Increase in personal property for 2015:				
	5a. Personal property 2015	+	12,537		
	5b. Personal property 2014	-	13,678		
	5c. Increase in personal property (5a minus 5b)			+	0 (Use Only if > 0)
6.	Valuation of property that has changed in use during 2015				0
7.	Total valuation adjustment (sum of 4, 5c, and 6)				0
8.	Total estimated valuation July 1,2015		1,481,390		
9.	Total valuation less valuation adjustment (8 minus 7)				1,481,390
10.	Factor for increase (7 divided by 9)				0.00000

11.	Amount of increase (10 times 3)	+ $	0
12.	2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	$	600
13.	Debt service levy in this 2016 budget		0
14.	2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		600
15.	Consumer Price Index for all urban consumers for calendar year 2014		1.50%
16.	Consumer Price Index adjustment (3 times 15)	$	9
17.	Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	$	609

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: Rosette 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	4,137	3,885	2,887
Ad Valorem Tax	947	951	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	22	45	30
Recreational Vehicle Tax			0
16/20M Vehicle Tax	7	6	6
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	15		
Total Receipts	**991**	**1,002**	**36**
Resources Available:	**5,128**	**4,887**	**2,923**
Expenditures:			
Cemetery Operations	1,243	2,000	3,874
Total Expenditures	**1,243**	**2,000**	**3,874**
Unencumbered Cash Balance, Dec 31	3,885	2,887	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	3,874
		Tax Required	951
		Delinquency Computation % Rate	0
		Amount of 2015 Ad Valorem Tax	951

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	951	30	0	6
Total	951	30	0	6

County Treas MVT Estimate: 30
County Treas RTV Estimate: 0
County Treas 16/20M Estimate: 6

MVT Factor: 0.03155
RVT Factor: 0.00000
16/20M Factor: 0.00631

Lincoln County
Rosette Cemetery District

2016

Computation to Determine Limit for 2016

				Amount of Levy
1.	Tax levy amount in 2015 budget		+ $	951
2.	Debt service levy in 2015 budget		- $	0
3.	Tax levy excluding debt service		$	951

2015 Valuation Information for Valuation Adjustments

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

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 **GENERAL FUND**	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	xxxxxxxxxxxxx
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		
Total Receipts	**3,200**	**2,263**	**96**
Resources Available:	**19,908**	**18,057**	**10,153**
Expenditures:			
Cemetery Operations	4,114	8,000	12,323
Total Expenditures	**4,114**	**8,000**	**12,323**
Unencumbered Cash Balance, Dec 31	15,794	10,057	xxxxxxxxxxxxx
		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
Total	2,170	54	0	42

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

				Amount of Levy
1.	Tax levy amount in 2015 budget		+ $	2,170
2.	Debt service levy in 2015 budget		- $	0
3.	Tax levy excluding debt service		$	2,170

2015 Valuation Information for Valuation Adjustments

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

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	xxxxxxxxxxxxx
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		
Total Receipts	**3,480**	**2,213**	**184**
Resources Available:	**25,191**	**25,643**	**14,827**
Expenditures:			
Cemetery Operations	1,761	11,000	16,827
Total Expenditures	**1,761**	**11,000**	**16,827**
Unencumbered Cash Balance, Dec 31	23,430	14,643	xxxxxxxxxxxxx
		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
Total	2,000	149	0	35

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

Lincoln County
Vesper Cemetery District

2016

Computation to Determine Limit for 2016

				Amount of Levy
1.	Tax levy amount in 2015 budget		+ $	2,000
2.	Debt service levy in 2015 budget		- $	0
3.	Tax levy excluding debt service		$	2,000

2015 Valuation Information for Valuation Adjustments

4.	New improvements for 2015:		+	2,669	
5.	Increase in personal property for 2015:				
	5a. Personal property 2015	+ 13,896			
	5b. Personal property 2014	- 7,131			
	5c. Increase in personal property (5a minus 5b)		+	6,765	
				(Use Only if > 0)	
6.	Valuation of property that has changed in Use during 2015			0	
7.	Total valuation adjustment (sum of 4, 5c, and 6)			9,434	
8.	Total estimated valuation July 1,2015	966,981			
9.	Total valuation less valuation adjustment (8 minus 7)			957,547	
10.	Factor for increase (7 divided by 9)			0.00985	

11.	Amount of increase (10 times 3)	+ $	20
12.	2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	$	2,020
13.	Debt service levy in this 2016 budget		0
14.	2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		2,020
15.	Consumer Price Index for all urban consumers for calendar year 2014		1.50%
16.	Consumer Price Index adjustment (3 times 15)	$	30
17.	Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	$	2,050

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 **GENERAL FUND**	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	xxxxxxxxxxxxx
Delinquent Tax	5		
Motor Vehicle Tax	580	646	650
Recreational Vehicle Tax	7	8	12
16/20M Vehicle Tax	177	292	255
LAVTR			
Commericial Motor Vehicle	18		15
Watercraft			15
Interest on Idle Funds	480		
Total Receipts	**16,422**	**15,946**	**947**
Resources Available:	**19,048**	**19,464**	**4,011**
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	
Total Expenditures	**15,530**	**16,400**	**19,011**
Unencumbered Cash Balance, Dec 31	3,518	3,064	xxxxxxxxxxxxx
		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

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

2015 Valuation Information for Valuation Adjustments

4.	New improvements for 2015:			+	48,208
5.	Increase in personal property for 2015:				
	5a. Personal property 2015	+	111,152		
	5b. Personal property 2014	-	87,913		
	5c. Increase in personal property (5a minus 5b)			+	23,239 (Use Only if > 0)
6.	Valuation of property that has changed in use during 2015				0
7.	Total valuation adjustment (sum of 4, 5c, and 6)				71,447
8.	Total estimated valuation July 1,2015		6,273,909		
9.	Total valuation less valuation adjustment (8 minus 7)				6,202,462
10.	Factor for increase (7 divided by 9)				0.01152

11.	Amount of increase (10 times 3)	+ $	173
12.	2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	$	15,173
13.	Debt service levy in this 2016 budget		0
14.	2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		15,173
15.	Consumer Price Index for all urban consumers for calendar year 2014		1.50%
16.	Consumer Price Index adjustment (3 times 15)	$	225
17.	Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	$	15,398

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 **GENERAL FUND**	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	xxxxxxxxxxxxx
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		
Total Receipts	**34,351**	**34,020**	**2,592**
Resources Available:	**41,925**	**39,034**	**4,926**
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
Total Expenditures	**36,911**	**36,700**	**36,426**
Unencumbered Cash Balance, Dec 31	5,014	2,334	xxxxxxxxxxxxx
		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	2083	42	415
Total	31,500	2,083	42	415

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

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

2015 Valuation Information for Valuation Adjustments

4.	New improvements for 2015:			+	52,714
5.	Increase in personal property for 2015:				
	5a. Personal property 2015	+	97,547		
	5b. Personal property 2014	-	92,860		
	5c. Increase in personal property (5a minus 5b)			+	4,687 (Use Only if > 0)
6.	Valuation of property that has changed in use during 2015				0
7.	Total valuation adjustment (sum of 4, 5c, and 6)				57,401
8.	Total estimated valuation July 1,2015		10,501,088		
9.	Total valuation less valuation adjustment (8 minus 7)				10,443,687
10.	Factor for increase (7 divided by 9)				0.00550

11.	Amount of increase (10 times 3)	+ $	173
12.	2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	$	31,673
13.	Debt service levy in this 2016 budget		0
14.	2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		31,673
15.	Consumer Price Index for all urban consumers for calendar year 2014		1.50%
16.	Consumer Price Index adjustment (3 times 15)	$	473
17.	Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	$	32,146

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 First 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	3,100	2,150	1,637
Ad Valorem Tax	29,882	31,692	xxxxxxxxxxxxx
Delinquent Tax	226		
Motor Vehicle Tax	1,929	1,893	2,105
Recreational Vehicle Tax	51	38	54
16/20M Vehicle Tax	496	525	518
LAVTR			
Commericial Motor Vehicle	243		250
Watercraft			29
Interest on Idle Funds	5		
Total Receipts	**32,832**	**34,148**	**2,956**
Resources Available:	**35,932**	**36,298**	**4,593**
Expenditures:			
Personal Services	1,000	1,000	1,000
Commodities	15,709	15,000	20,000
Contractuals	14,573	16,661	20,000
Capital Outlay			
Transfer to Special Equipment Fund	2,500	2,000	25,189
Total Expenditures	**33,782**	**34,661**	**66,189**
Unencumbered Cash Balance, Dec 31	2,150	1,637	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	66,189
		Tax Required	61,596
		Delinquency Computation % Rate	0
		Amount of 2015 Ad Valorem Tax	61,596

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	40,000	2105	54	518
Total	40,000	2,105	54	518

County Treas MVT Estimate 2,105

County Treas RTV Estimate 54

County Treas 16/20M Estimate 518

MVT Factor 0.05263

RVT Factor 0.00135

16/20M Factor 0.01295

Lincoln County
First RFD

2016

Computation to Determine Limit for 2016

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

2015 Valuation Information for Valuation Adjustments

4.	New improvements for 2015:			+	68,395
5.	Increase in personal property for 2015:				
	5a. Personal property 2015	+	351,147		
	5b. Personal property 2014	-	355,326		
	5c. Increase in personal property (5a minus 5b)			+	0 (Use Only if > 0)
6.	Valuation of property that has changed in use during 2015				0
7.	Total valuation adjustment (sum of 4, 5c, and 6)				68,395
8.	Total estimated valuation July 1,2015		12,319,259		
9.	Total valuation less valuation adjustment (8 minus 7)				12,250,864
10.	Factor for increase (7 divided by 9)				0.00558

11.	Amount of increase (10 times 3)	+ $	223
12.	2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	$	40,223
13.	Debt service levy in this 2016 budget		0
14.	2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		40,223
15.	Consumer Price Index for all urban consumers for calendar year 2014		1.50%
16.	Consumer Price Index adjustment (3 times 15)	$	600
17.	Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	$	40,823

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 **GENERAL FUND**	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	xxxxxxxxxxxxx
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			
Commericial Motor Vehicle	2		282
Watercraft			
Interest on Idle Funds	114		
Total Receipts	**32,797**	**32,843**	**2,195**
Resources Available:	**38,313**	**38,209**	**4,204**
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
Total Expenditures	**32,947**	**36,200**	**37,204**
Unencumbered Cash Balance, Dec 31	5,366	2,009	xxxxxxxxxxxxx
		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

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

2015 Valuation Information for Valuation Adjustments

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

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	xxxxxxxxxxxxx
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
Commericial Motor Vehicle	9		8
Watercraft			54
Miscellaneous	69		
Interest on Idle Funds	19		
Total Receipts	**35,834**	**30,912**	**4,728**
Resources Available:	**39,759**	**39,038**	**7,366**
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
Total Expenditures	**31,633**	**36,400**	**35,866**
Unencumbered Cash Balance, Dec 31	8,126	2,638	xxxxxxxxxxxxx
		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	1838	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

Lincoln County
Sylvan Grove RFD

2016

Computation to Determine Limit for 2016

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

2015 Valuation Information for Valuation Adjustments

4.	New improvements for 2015:			+	24,948
5.	Increase in personal property for 2015:				
	5a. Personal property 2015	+	206,222		
	5b. Personal property 2014	-	185,471		
	5c. Increase in personal property (5a minus 5b)			+	20,751
					(Use Only if > 0)
6.	Valuation of property that has changed in use during 2015				0
7.	Total valuation adjustment (sum of 4, 5c, and 6)				45,699
8.	Total estimated valuation July 1,2015		10,858,724		
9.	Total valuation less valuation adjustment (8 minus 7)				10,813,025
10.	Factor for increase (7 divided by 9)				0.00423

11.	Amount of increase (10 times 3)	+ $	120
12.	2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	$	28,620
13.	Debt service levy in this 2016 budget		0
14.	2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		28,620
15.	Consumer Price Index for all urban consumers for calendar year 2014		1.50%
16.	Consumer Price Index adjustment (3 times 15)	$	428
17.	Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	$	29,048

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.

Lincoln County

2016

NOTICE OF BUDGET HEARING

Other District Funds	Prior Year Actual 2014 Expenditures	Prior Year Actual 2014 Actual Tax Rate*	Current Yr Estimate 2015 Expenditures	Current Yr Estimate 2015 Actual Tax Rate*	Proposed Budget Year 2016 Expenditures	Proposed Budget Year 2016 2015 Ad Valorem Tax	Proposed Budget Year 2016 Est. Tax Rate*	Proposed Budget Year 2016 July 1 Est. Valuation
Cemetery Districts:								
Free Mission Cemetery Distri	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
Cemetery District Totals	7,518	4.784	22,500	4.615	36,555	5,721	3.629	7,818,040
Fire Districts:								
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		
Fire District Totals	166,748	19.834	162,054	18.510	195,047	169,596	15.898	51,402,735
0	0		0		0	0		
Totals	174,266	24.618	184,554	23.125	231,602	175,317	19.527	

*Tax rates are expressed in mills

Dawn Harlow
County Clerk

Lincoln County

NON-BUDGETED FUNDS

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

2016

Non-Budgeted Funds

(1) Fund Name: Spillman Cem Memorial		(2) Fund Name: Barnard RFD Spec Equip		(3) Fund Name: Beverly RFD Spec Equip		(4) Fund Name: First RFD Spec Equip		(5) Fund Name: Hunter RFD Spec Equip		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	71,656	Cash Balance Jan 1	80,136	Cash Balance Jan 1	21,528	Cash Balance Jan 1	10,908	Cash Balance Jan 1	19,122	203,350
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Funds Transfer	3,500	Funds Transfer	9,000	Funds Transfer	2,500	Funds Transfer	8,500	
Total Receipts	0	Total Receipts	3,500	Total Receipts	9,000	Total Receipts	2,500	Total Receipts	8,500	23,500
Resources Available:	71,656	Resources Available:	83,636	Resources Available:	30,528	Resources Available:	13,408	Resources Available:	27,622	226,850
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	71,656	Cash Balance Dec 31	83,636	Cash Balance Dec 31	30,528	Cash Balance Dec 31	13,408	Cash Balance Dec 31	27,622	226,850 **
										226,850 **

** Note: These two block figures should agree.

Lincoln County

NON-BUDGETED FUNDS

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

2016

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sylvan Grove RFD Spec Equip										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	23,099	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		23,099
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Funds Transfer	12,750									
Total Receipts	12,750	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	12,750
Resources Available:	35,849	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	35,849
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	30									
Total Expenditures	30	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	30
Cash Balance Dec 31	35,819	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	35,819 **
										35,819 **

** Note: These two block figures should agree.

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 13th 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 21st day of August, 2015.

Abby D Gerleman
Notary Public

My commission expires 9-12-16

NOTARY PUBLIC - State of Kansas
ABBY D GERLEMAN
My Appt. Exp. 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.

	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
FUND	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	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	33.637	1,311,500	31.120	1,381,930	1,193,417	23.973
Emergency 911							
Emergency 911 - Cell	2,319		819				
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						
Totals	7,855,227	124.383	6,479,683	122.914	8,369,113	5,973,778	120.000
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		xxxxxxxxxxxxxxxxx		
Assessed Valuation	36,579,472		36,816,482		49,780,922		

Outstanding Indebtedness, January 1,	2013	2014	2015
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

Lincoln County

2016

NOTICE OF BUDGET HEARING

	Prior Year Actual 2014		Current Yr Estimate 2015		Proposed Budget Year 2016			
Other District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2015 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
Cemetery Districts:								
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0	0		0		0	0		
Totals	174,266	24.618	184,554	23.125	231,602	175,317	19.527	

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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

THE SEAL OF LINCOLN COUNTY KANSAS COUNTY CLERK