

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 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		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	2,532,472	2,030,944	33.211
Debt Service	10-113	8			
Road & Bridge	68-5,101	9	2,441,100	1,896,222	31.008
Special Bridge	68-1135	10	129,523	122,305	2.000
Noxious Weed	2-1318	10	78,720	71,409	1.168
Law Enforcement	12-11a01	11	65,000	61,160	1.000
County Health	65-204	11	243,071	144,073	2.356
Ambulance	65-6113	12	446,000	233,362	3.816
Employee Benefits	12-16,102	12	1,710,425	1,405,407	22.982
Lincoln 911		13	155,226		
Refuse		13	393,125		
Ambulance Capital Outlay		14	76,845		
County Health Capital Outlay		14	71,074		
Home for Aged Improvement		15	157,513		
Noxious Weed Capital Outlay		15	40,359		
Reappraisal Capital Outlay		16	17,976		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Non-Budgeted Funds-D		20			
Totals		XXXXX	8,558,429	5,964,882	97.541
Budget Summary		21	<div>County Clerk's Use Only</div> <div>61,152,235</div> <div>Nov 1, 2019 Total Assessed Valuation</div>		
Budget Summary2					
Neighborhood Revitalization Rebate		22			

Tax Lid Limit (from Computation Tab)

5,964,883

Does the County need to hold an Election?

NO

Assisted by:

Lindburg Vogel Pierce Faris,

Chartered

Address:

2301 N. Halstead

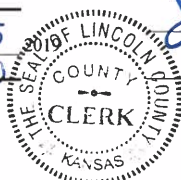
Hutchinson, Kansas 67502

Email:

budget1@lvpf-cpa.com

Attest:

County Clerk



Governing Body

Page No. 1

NO ASSURANCE PROVIDED - SUBSTANTIALLY ALL DISCLOSURES OMITTED

Lincoln County

2020

CERTIFICATE (2)

		2020 Adopted Budget					
		Page No.	Res/Notice of Vote	Expenditures	2019 Amount of Ad Valorem	County Clerk's Use Only	
						Nov. 1 Final Assessed Valuation	Computed Mill Rate*
Table of Contents:							
Fund	K.S.A.						
Free Mission Cemetery District	15-1015	24	No	3,301	600	1,938,660	0.309
Rosette Cemetery District	15-1015	26	No	4,436	951	2,126,769	0.447
Spillman Cemetery District	15-1015	28	No	10,446	2,160	5,057,227	0.427
Vesper Cemetery District	15-1015	30	No	16,430	2,000	1,151,157	1.737
Barnard RFD	19-3610	32	Yes	19,170	15,762	5,386,735	1.999
Beverly RFD	19-3610	34	No	34,094	31,500	12,394,126	2.394
First RFD	19-3610	36	No	67,227	62,458	15,957,223	3.914
Hunter RFD	19-3610	38	No	35,127	33,000	9,604,422	2.133
Sylvan Grove RFD	19-3610	40	No	31,810	28,500	12,853,071	2.217
			No	0	0		

*Note: The November 1 valuation should be entered only if an amount is entered in the ad valorem column.

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 5,990,584
2. Other tax entity levy in 2019 budget	- \$ 721,944
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 5,268,640

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ 77,816	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 996,881	
5b. Personal property 2018	- 1,062,383	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019 :	+ 0	
7. Expiration of property tax abatements	+ 0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
9. Total valuation adjustment (sum of 4, 5c, 6, 7, 8 & 9)	77,816	
10. Total estimated valuation July 1, 2019	61,152,457	
11. Percentage adjustment factor - Line 9 / (Line 10 - Line 9))	0.0013	
12. Percentage adjustment increase (11 times 3)	+ \$ 6,713	
13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
14. Consumer Price Index adjustment (Line 3 times Line 13)	\$ 79,030	
15. Total Percentage Adjustments	\$ 85,743	

2020 Revenue Adjustments

16. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u></u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u></u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
18. Property tax revenues spent on special assessments in the 2020 budget:		+	<u></u>	
(Do not include amounts already reported in debt service levy)				
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u></u>	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u></u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u></u>	
22. Law enforcement expenses - 2020 budget:		+	<u>1,346,883</u>	
Law enforcement expenses - 2019 budget:		-	<u>1,350,275</u>	
CPI adjustment	1.50%		<u>20,254</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
23. Fire protection expenses - 2020 budget:		+	<u></u>	
Fire protection expenses - 2019 budget:		-	<u></u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Emergency medical expenses - 2020 budget:		+	<u>610,490</u>	
Emergency medical expenses - 2019 budget:		-	<u>601,913</u>	
CPI adjustment	1.50%		<u>9,029</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Total Revenue Adjustments			<u></u>	<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2020 budget:	+	610,500
Other tax entity levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	610,500
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
29. Total Computed Tax Levy		<u>5,964,883</u>

Other Tests - Property Tax Decline

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

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	79,030
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>79,030</u>

Exemption from Election Requirement Yes

State of Kansas
County
2020

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,147,681	99,867	1,902	18,512	5,650	1,649
Debt Service						
Road & Bridge	1,837,224	85,431	1,627	15,836	4,833	1,411
Special Bridge	117,284	5,454	104	1,011	309	90
Noxious Weed	59,030	2,745	52	509	155	45
Law Enforcement	40,204	1,869	36	347	106	31
County Health	113,289	5,268	100	977	298	87
Ambulance	319,787	14,870	283	2,756	841	246
Employee Benefits	1,356,085	63,058	1,201	11,689	3,568	1,042
TOTAL	5,990,584	278,562	5,305	51,637	15,760	4,601

NO ASSURANCE PROVIDED - SUBSTANTIALLY ALL DISCLOSURES OMITTED

Lincoln County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Treasurer's Motor Vehicle	General	22,057	21,243	20,000	K.S.A 8-145
General	Transportation Bus	20,000	20,000	20,000	Resolution
General	Rescue Squad	28,091	29,322	29,322	K.S.A 12-110d
General	Capital Improvement	199,515	-	-	K.S.A 19-120
Road & Bridge	Special Machinery	90,000	-	-	K.S.A 68-141g
Road & Bridge	Special Highway Improvement	42,361	-	-	K.S.A 68-590
County Health	County Health C.O.	10,000	-	-	K.S.A 65-204
Delia Pittard Bequest	Children's Health Care Endowment	4,446	-	-	Resolution
Ambulance	Ambulance C.O.	20,000	25,000	25,000	K.S.A 12-110d
Road & Bridge	Special County Road	90,000	-	-	K.S.A. 68-141g
	Total	526,470	95,565	94,322	
	Adjustments*		21,243	20,000	
	Adjusted Totals	526,470	74,322	74,322	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Lincoln County

State of Kansas
County
2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Revenue Lincoln County Hospital											
Refunding - Series 2016	10/6/2016	3/1/2035	2.000-3.000	5,330,000	5,105,000	3/1 & 9/1	3/1	147,050	305,000	139,350	310,000
Total Revenue Bonds					5,105,000			147,050	305,000	139,350	310,000
Other											
None											
Total Other					0			0	0	0	0
Total Indebtedness					5,105,000			147,050	305,000	139,350	310,000

State of Kansas
County
2020

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, 2019	Payments Due 2019	Payments Due 2020
RFD - 1 Ton Flatbed Pickup	4/13/2015	60	2.35	25,000	10,325	5,345	5,345
RFD - 1 Ton Pickup	12/19/2016	48	3.25	30,000	22,960	8,156	8,156
				Totals	33,285	13,501	13,501

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

Lincoln County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	2,957,871	2,805,322	560,682
Expenditures:			
County Commission	44,334	48,000	48,000
County Clerk	106,566	94,983	98,224
County Treasurer	105,444	109,024	113,542
County Attorney	125,156	117,500	117,500
Register of Deeds	43,869	45,300	46,975
Sheriff	425,065	431,000	443,000
Clerk of the District Court	53,644	64,850	64,718
Courthouse General	112,477	145,250	148,417
Emergency Preparedness	48,436	46,396	35,537
Special Reappraisal	107,298	110,504	114,424
Special Building	6,469	10,000	10,000
Election	32,051	29,280	32,051
Recycling	32,094	33,450	33,450
Communications	151,810	160,000	164,873
Human Resources	0	42,150	40,150
Appropriations	1,349,191	1,156,517	1,021,611
Subtotal	2,743,904	2,644,204	2,532,472
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,743,904	2,644,204	2,532,472
Unencumbered Cash Balance Dec 31	213,967	161,118	xxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	2,743,904	2,655,911	2,532,472
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		2,532,472
	Tax Required		1,971,790
Delinquent Comp Rate:	3.0%		59,154
Amount of 2019 Ad Valorem Tax			2,030,944

Lincoln County

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
County Commission			
Salaries	40,248	41,000	41,000
Contractual	4,235	5,000	5,000
Commodities	919	2,000	2,000
Capital Outlay	0	0	0
Reimbursements	(1,068)	0	0
Total	44,334	48,000	48,000
County Clerk			
Salaries	103,624	91,783	95,024
Contractual	5,314	2,500	2,500
Commodities	443	3,500	3,500
Capital Outlay	0	0	0
Reimbursements	(2,815)	(2,800)	(2,800)
Total	106,566	94,983	98,224
County Treasurer			
Salaries	96,887	99,949	104,307
Contractual	3,888	5,925	4,015
Commodities	4,669	3,150	5,220
Capital Outlay	0	0	0
Total	105,444	109,024	113,542
County Attorney			
Salaries	56,589	82,000	87,700
Contractual	64,046	21,500	20,000
Commodities	4,521	12,000	7,800
Capital Outlay	0	2,000	2,000
Reimbursements	0	0	0
Total	125,156	117,500	117,500
Register of Deeds			
Salaries	40,029	41,000	42,675
Contractual	2,039	3,300	3,300
Commodities	1,998	1,000	1,000
Capital Outlay	0	0	0
Reimbursements	(197)	0	0
Total	43,869	45,300	46,975
Sheriff			
Salaries	372,905	430,000	442,000
Contractual	86,010	75,000	75,000
Commodities	120,286	90,000	90,000
Capital Outlay - Building	505	5,000	5,000
Reimbursements	(154,641)	(169,000)	(169,000)
Total	425,065	431,000	443,000
Clerk of the District Court			
Contractual	37,027	57,350	62,018
Commodities	1,086	2,000	1,200
Capital Outlay	19,268	8,000	4,000
Reimbursements	(3,737)	(2,500)	(2,500)
Total	53,644	64,850	64,718
Courthouse General			
Salaries	30,902	33,250	34,417
Contractual	72,410	100,000	100,000
Commodities	24,783	15,000	15,000
Capital Outlay	0	5,000	5,000
Storm Damages	30,666	0	0
Reimbursements	(46,284)	(8,000)	(6,000)
Total	112,477	145,250	148,417
Total - Page 7b	1,016,555	1,055,907	1,080,376

Lincoln County

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Emergency Preparedness			
Salaries	33,930	35,080	17,000
Contractual	8,695	10,855	10,855
Commodities	8,920	7,682	7,682
Capital Outlay	0	1,430	0
Reimbursements	(3,109)	(8,651)	0
Total	48,436	46,396	35,537
Special Reappraisal			
Salaries	71,188	73,904	77,824
Contractual	31,797	31,600	31,600
Commodities	4,313	5,000	5,000
Capital Outlay	0	0	0
Reimbursements	0	0	0
Total	107,298	110,504	114,424
Special Building			
Building Construction & Maintenance	6,469	10,000	10,000
Total	6,469	10,000	10,000
Election			
Salaries	1,261	2,500	2,500
Contractual	28,082	22,780	25,551
Commodities	2,708	4,000	4,000
Capital Outlay	0	0	0
Transfer to Capital Improvement Fund	0	0	0
Reimbursements	0	0	0
Total	32,051	29,280	32,051
Recycling			
Salaries	27,090	28,450	28,450
Contractual	4,795	3,000	3,000
Commodities	209	2,000	2,000
Capital Outlay	0	0	0
Total	32,094	33,450	33,450
Communications			
Salaries	141,857	146,000	152,373
Contractual	7,606	10,000	10,000
Commodities	2,347	2,000	500
Capital Outlay	0	2,000	2,000
Total	151,810	160,000	164,873
Human Resources			
Salaries	0	2,682	35,150
Contractual	0	36,468	4,000
Commodities	0	3,000	1,000
Capital Outlay	0	0	0
Total	0	42,150	40,150
Total - Page7c	378,158	431,780	430,485

Adopted Budget
General Fund - Detail Expend

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

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax	0		
Recreational Vehicle Tax	0		
16/20M Vehicle Tax	0		
Commercial Vehicle Tax	0		
Watercraft Tax	0		
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	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2019 Ad Valorem Tax			0

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	303,358	377,393	193,488
Receipts:			
Ad Valorem Tax	1,923,040	1,782,107	xxxxxxxxxxxxxxxxxx
Delinquent Tax	21,067	21,000	5,000
Motor Vehicle Tax	82,791	94,072	85,431
Recreational Vehicle Tax	1,507	1,590	1,627
16/20M Vehicle Tax	15,731	18,204	15,836
Commercial Vehicle Tax	5,517	5,660	4,833
Watercraft Tax	2,002	1,845	1,411
Special City & County Highway	241,834	235,006	235,587
County Equalization		0	0
Reimbursements	111,800	60,000	60,000
In Lieu of Tax	1,243	1,508	1,174
Neighborhood Revitalization	(6,405)	(4,797)	(4,279)
Interest on Idle Funds			
Miscellaneous		41,000	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,400,127	2,257,195	406,620
Resources Available:	2,703,485	2,634,588	600,108
Expenditures:			
Salaries	746,149	800,000	800,000
Contractual	254,922	231,100	231,100
Commodities	827,293	1,017,500	1,017,500
Capital Outlay	275,367	392,500	392,500
Transfer to Special Machinery Fund	90,000	0	0
Transfer to Special Highway Improvement Fund	42,361	0	0
Transfer to Special County Road Fund	90,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,326,092	2,441,100	2,441,100
Unencumbered Cash Balance Dec 31	377,393	193,488	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	2,527,419	2,441,100	2,441,100
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,441,100
Tax Required			1,840,992
Delinquent Comp Rate: 3.0%			55,230
Amount of 2019 Ad Valorem Tax			1,896,222

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	67,158	71,165	4,002
Receipts:			
Ad Valorem Tax	110,798	113,765	xxxxxxxxxxxxxxxxxx
Delinquent Tax	978	0	0
Motor Vehicle Tax	4,281	5,420	5,454
Recreational Vehicle Tax	78	92	104
16/20 M Vehicle Tax	994	1,049	1,011
Commercial Vehicle Tax	284	326	309
Watercraft Tax	102	106	90
In Lieu of Tax	72	86	75
Neighborhood Revitalization	(369)	(307)	(265)
Reimbursements	868		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	118,086	120,537	6,778
Resources Available:	185,244	191,702	10,780
Expenditures			
Bridge Construction	114,079	187,700	129,523
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	114,079	187,700	129,523
Unencumbered Cash Balance Dec 31	71,165	4,002	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	115,803	187,700	129,523
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			129,523
Tax Required			118,743
Delinquent Comp Rate: 3.0%			3,562
Amount of 2019 Ad Valorem Tax			122,305

Adopted Budget Noxious Weed	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	25,482	10,254	0
Receipts:			
Ad Valorem Tax	54,788	57,259	xxxxxxxxxxxxxxxxxx
Delinquent Tax	732	0	0
Motor Vehicle Tax	2,574	2,678	2,745
Recreational Vehicle Tax	47	45	52
16/20 M Vehicle Tax	630	518	509
Commercial Vehicle Tax	170	161	155
Watercraft Tax	61	53	45
Chemical Sales	6,275	6,000	6,000
In Lieu of Tax	35	43	38
Neighborhood Revitalization	(183)	(208)	(153)
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	65,129	66,549	9,391
Resources Available:	90,611	76,803	9,391
Expenditures			
Salaries	34,056	37,000	38,720
Contractual	3,412	9,803	10,000
Commodities	42,889	30,000	30,000
Capital Outlay	0	0	0
Transfer to Noxious Weed Capital Outlay Fund	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	80,357	76,803	78,720
Unencumbered Cash Balance Dec 31	10,254	0	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	86,000	77,000	78,720
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			78,720
Tax Required			69,329
Delinquent Comp Rate: 3.0%			2,080
Amount of 2019 Ad Valorem Tax			71,409

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	41,583	26,920	3,339
Receipts			
Ad Valorem Tax	39,422	38,998	xxxxxxxxxxxxxxxxxx
Delinquent Tax	485	0	0
Motor Vehicle Tax	1,920	1,934	1,869
Recreational Vehicle Tax	35	33	36
16/20 M Vehicle Tax	350	374	347
Commercial Vehicle Tax	128	116	106
Watercraft Tax	47	38	31
In Lieu of Tax	26	31	26
Neighborhood Revitalization	(132)	(105)	(133)
Sale of Equipment	0		
Interest on Idle Funds			
Miscellaneous	1,250		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	43,531	41,419	2,282
Resources Available:	85,114	68,339	5,621
Expenditures			
Contractual		0	0
Capital Outlay - Vehicle	58,194	65,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	58,194	65,000	65,000
Unencumbered Cash Balance Dec 31	26,920	3,339	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	60,000	65,000	65,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
		Tax Required	59,379
		Delinquent Comp Rate: 3.0%	1,781
		Amount of 2019 Ad Valorem Tax	61,160

Adopted Budget

County Health	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	30,627	20,657	5,665
Receipts			
Ad Valorem Tax	109,189	109,890	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,313	1,000	0
Motor Vehicle Tax	4,558	5,341	5,268
Recreational Vehicle Tax	83	90	100
16/20 M Vehicle Tax	1,106	1,034	977
Commercial Vehicle Tax	302	321	298
Watercraft Tax	109	105	87
In Lieu of Tax	71	86	72
Neighborhood Revitalization	(364)	(334)	(273)
Reimbursements and Grants	118,212	107,522	91,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	234,579	225,055	97,529
Resources Available:	265,206	245,712	103,194
Expenditures			
Salaries	149,941	158,264	161,288
Contractual	68,886	67,586	67,586
Commodities	15,722	13,300	13,300
Transfer to County Health Capital Outlay Fund	10,000	0	0
Appropriation to Area on Aging - Senior Care Act	0	897	897
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	244,549	240,047	243,071
Unencumbered Cash Balance Dec 31	20,657	5,665	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	255,485	240,047	243,071
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	243,071
		Tax Required	139,877
		Delinquent Comp Rate: 3.0%	4,196
		Amount of 2019 Ad Valorem Tax	144,073

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	60,138	58,564	100,958
Receipts:			
Ad Valorem Tax	269,782	310,193	xxxxxxxxxxxx
Delinquent Tax	3,227	3,000	0
Motor Vehicle Tax	13,139	13,198	14,870
Recreational Vehicle Tax	239	223	283
16/20 M Vehicle Tax	2,805	2,554	2,756
Commercial Vehicle Tax	873	794	841
Watercraft Tax	316	259	246
In Lieu of Tax	174	212	204
Neighborhood Revitalization	(899)	(1,039)	(723)
Ambulance Runs	94,294	150,000	100,000
Reimbursements	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	383,950	479,394	118,477
Resources Available:	444,088	537,958	219,435
Expenditures:			
Personal Services	307,127	340,000	330,000
Contractual Services	27,882	30,000	40,000
Commodities	28,204	27,000	36,000
Capital Outlay	2,311	15,000	15,000
Transfer to Ambulance Capital Outlay Fu	20,000	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	385,524	437,000	446,000
Unencumbered Cash Balance Dec 31	58,564	100,958	xxxxxxxxxxxx
2018/2019/2020 Budget Authority Amou	444,000	437,000	446,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			446,000
Tax Required			226,565
Delinquent Comp Rate: 3.0%			6,797
Amount of 2019 Ad Valorem Tax			233,362

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	342,141	345,369	243,942
Receipts:			
Ad Valorem Tax	1,290,725	1,315,402	xxxxxxxxxxxx
Delinquent Tax	14,774	14,000	4,000
Motor Vehicle Tax	51,587	63,140	63,058
Recreational Vehicle Tax	939	1,067	1,201
16/20 M Vehicle Tax	11,916	12,218	11,689
Commercial Vehicle Tax	3,419	3,799	3,568
Watercraft Tax	1,233	1,239	1,042
In Lieu of Tax	834	1,012	867
Neighborhood Revitalization	(4,298)	(4,114)	(3,415)
Reimbursements	25,981	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,397,110	1,427,763	102,010
Resources Available:	1,739,251	1,773,132	345,952
Expenditures:			
Social Security	169,182	193,077	194,233
KPERS	204,015	249,613	243,997
Worker's Compensation Insurance	56,403	70,000	85,000
Unemployment Tax	2,747	3,500	3,500
Medical Insurance	948,772	1,000,000	1,170,696
Disability Insurance	11,230	10,000	10,000
Other Employee Benefits	1,533	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,393,882	1,529,190	1,710,425
Unencumbered Cash Balance Dec 31	345,369	243,942	xxxxxxxxxxxx
2018/2019/2020 Budget Authority Amou	1,591,049	1,694,190	1,710,425
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,710,425
Tax Required			1,364,473
Delinquent Comp Rate: 3.0%			40,934
Amount of 2019 Ad Valorem Tax			1,405,407

Lincoln County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Lincoln 911	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	153,852	170,226	105,226
Receipts:			
911 Fees	49,972	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	49,972	50,000	50,000
Resources Available:	203,824	220,226	155,226
Expenditures:			
Contractual	33,598	115,000	50,000
Reserve for Future Period			105,226
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	33,598	115,000	155,226
Unencumbered Cash Balance Dec 31	170,226	105,226	0
2018/2019/2020 Budget Authority Amount	187,736	203,852	155,226

Adopted Budget

Refuse	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	119,155	158,395	145,785
Receipts:			
Tax Receipts	42,840	30,000	30,000
User Fees	217,900	217,340	217,340
Reimbursements		29,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	260,740	276,340	247,340
Resources Available:	379,895	434,735	393,125
Expenditures:			
Salaries	42,640	48,560	48,560
Contractual	174,328	213,390	213,390
Commodities	3,962	17,000	17,000
Capital Outlay	570	10,000	10,000
Reserve for Future Period	0	0	104,175
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	221,500	288,950	393,125
Unencumbered Cash Balance Dec 31	158,395	145,785	0
2018/2019/2020 Budget Authority Amount	348,216	330,975	393,125

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance Capital Outlay	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	16,845	26,845	51,845
Receipts:			
Transfer from Ambulance Fund	20,000	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	20,000	25,000	25,000
Resources Available:	36,845	51,845	76,845
Expenditures:			
Capital Outlay	10,000	0	0
Reserve for Future Period			76,845
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	10,000	0	76,845
Unencumbered Cash Balance Dec 31	26,845	51,845	0
2018/2019/2020 Budget Authority Amount	66,845	56,845	76,845

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
County Health Capital Outlay	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	61,074	71,074	71,074
Receipts:			
Transfer from County Health Fund	10,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	10,000	0	0
Resources Available:	71,074	71,074	71,074
Expenditures:			
Contractual	0	0	0
Capital Outlay	0	0	0
Reserve for Future Period	0	0	71,074
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	71,074
Unencumbered Cash Balance Dec 31	71,074	71,074	0
2018/2019/2020 Budget Authority Amount	47,319	61,074	71,074

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Home for Aged Improvement	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	153,439	157,513	157,513
Receipts:			
Rental Fees	7,800	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	7,800	0	0
Resources Available:	161,239	157,513	157,513
Expenditures:			
Contractual	3,726	0	0
Commodities	0	0	0
Reserve for Future Period	0	0	157,513
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	3,726	0	157,513
Unencumbered Cash Balance Dec 31	157,513	157,513	0
2018/2019/2020 Budget Authority Amount	36,000	161,239	157,513

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	40,359	40,359	40,359
Receipts:			
Transfer from Noxious Weed Fund	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	40,359	40,359	40,359
Expenditures:			
Capital Outlay	0	0	0
Reserve for Future Period	0	0	40,359
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	40,359
Unencumbered Cash Balance Dec 31	40,359	40,359	0
2018/2019/2020 Budget Authority Amount	35,359	40,359	40,359

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Reappraisal Capital Outlay	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	21,171	21,171	17,976
Receipts:			
Transfer from General Fund	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	21,171	21,171	17,976
Expenditures:			
Capital Outlay	0	3,195	17,976
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	3,195	17,976
Unencumbered Cash Balance Dec 31	21,171	17,976	0
2018/2019/2020 Budget Authority Amount	0	21,171	17,976

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

Lincoln County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

Fund Name:	Special Machinery	Special Highway Improvement	Capital Improvement	Asset Forfeiture	Register of Deeds Tech.	Treasurer Motor Vehicle	Sheriff's Registered Offender	Treasurer's Technology	Clerk's Technology	Sheriff Concealed Carry	
Unencumbered											Total
Cash Balance Jan 1	365,000	131,906	692,426	1,168	28,787	23,770	2,412	2,811	3,308	747	1,252,335
Receipts:											
Fees					4,782	445,198	560	888	888	260	
Lease Proceeds											
Miscellaneous					290						
Transfer from Road & Bridge Fund	90,000	42,361									
Transfer from County Health Fund											
Transfer from General Fund			199,515								
Reimbursements											
Total Receipts	90,000	42,361	199,515	0	5,072	445,198	560	888	888	260	784,742
Resources Available:	455,000	174,267	891,941	1,168	33,859	468,968	2,972	3,699	4,196	1,007	2,037,077
Expenditures:											
Capital Outlay	365,000		169,323								
Capital Improvement			7,192								
Salaries						5,657					
Contractual					4,295	412,103					
Commodities											
Transfer to General Fund						22,057					
Total Expenditures	365,000	0	176,515	0	4,295	439,817	0	0	0	0	985,627
Cash Balance Dec 31	90,000	174,267	715,426	1,168	29,564	29,151	2,972	3,699	4,196	1,007	1,051,450 **

**Note: These two block figures should agree.

Lincoln County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-B

Fund Name:	Windpower Economic Benefit	Windpower Interest Earned	Ambulance Memorial	County Health Memorial	Transportatio n Bus	Rescue Squad	Rescue Squad Memorial	Barnard RFD	Beverly RFD	First RFD	
Unencumbered											Total
Cash Balance Jan 1	5,893,420	35,408	1,885	8,128	5,642	51,217	2,305	652	9,443	4,332	6,012,432
Receipts:											
In Lieu of Tax	716,600										
Interest Earned		46,018						598	140	113	
Donations			2,178	0							
State Funds					43,469						
Fares					6,306						
Miscellaneous						13,000					
Transfer from General Fund					20,000	28,091					
Tax Distributions								16,058	35,999	76,399	
Reimbursements											
Total Receipts	716,600	46,018	2,178	0	69,775	41,091	0	16,656	36,139	76,512	1,004,969
Resources Available:	6,610,020	81,426	4,063	8,128	75,417	92,308	2,305	17,308	45,582	80,844	7,017,401
Expenditures:											
Salaries					34,191			1,100	2,400	700	
Contractual	2,267,433	32,572	2,723	841	28,934	5,904		4,175	11,867	10,265	
Commodities					2,527	21,358		9,163	4,345	20,583	
Capital Outlay									8,156		
Transfer to Barnard RFD Special Equip. Fund								1,500			
Transfer to Beverly RFD Special Equip. Fund									11,500		
Transfer to First RFD Special Equip. Fund										45,000	
Transfer to General Fund											
Other											
Total Expenditures	2,267,433	32,572	2,723	841	65,652	27,262	0	15,938	38,268	76,548	2,527,237
Cash Balance Dec 31	4,342,587	48,854	1,340	7,287	9,765	65,046	2,305	1,370	7,314	4,296	4,490,164
											4,490,164

**Note: These two block figures should agree.

Lincoln County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2018 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	Beverly RFD Special Equip	First RFD Special Equip	Hunter RFD Special Equip	Total
Unencumbered											
Cash Balance Jan 1	1,519	0	4,509	1	583	2,500	85,704	20,019	51,518	75,630	241,983
Receipts:											
Tax Distributions	36,008		30,371	123							
Interest Earned	471		450								
Reimbursements			32,823								
Transfer from Barnard RFD Fund							1,500				
Transfer from Beverly RFD Fund								11,500			
Transfer from First RFD Fund									45,000		
Transfer from Hunter RFD Fund										17,500	
Transfer from Sylvan Grove RFD NFW Fund			124								
Total Receipts	36,479	0	63,768	123	0	0	1,500	11,500	45,000	17,500	175,870
Resources Available:	37,998	0	68,277	124	583	2,500	87,204	31,519	96,518	93,130	417,853
Expenditures:											
Salaries	480		3,300								
Contractual	8,687		15,233								
Commodities	10,114		17,920								
Transfer to Hunter RFD Special Equip. Fund	17,500										
Transfer to Sylvan Grove RFD Special Equip. Fund			27,500								
Transfer to Sylvan Grove RFD Fund				124							
No Fund Warrant - Principal											
No Fund Warrant - Interest											
Capital Outlay									11,740	10,951	
Total Expenditures	36,781	0	63,953	124	0	0	0	0	11,740	10,951	123,549
Cash Balance Dec 31	1,217	0	4,324	0	583	2,500	87,204	31,519	84,778	82,179	294,304

**Note: These two block figures should agree

Lincoln County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-D

Fund Name:	Sylvan Grove RFD Special Fund	PBC - Bond and Interest	Delia Pittard Bequest	Children's Health Care Endowment	Crime Victim Restitution	Prosecutor's Training and Assistance	Sheriff VIN Inspection	Special County Road			
Unencumbered											Total
Cash Balance Jan 1	43,386	343,432	587,522	237,117	14,488	1,849	7,688	0	0	0	1,235,482
Receipts:											
Money from State of Kansas											
Rent Received		459,000									
Interest Earned		1,518	5,573	2,668							
Transfer from Sylvan Grove RFD Fund	27,500										
Transfer from Delia Pittard Bequest Fund				4,446							
Fees					3,817	675	2,900				
Transfer from Road & Bridge Fund								90,000			
Total Receipts	27,500	460,518	5,573	7,114	3,817	675	2,900	90,000	0	0	598,097
Resources Available:	70,886	803,950	593,095	244,231	18,305	2,524	10,588	90,000	0	0	1,833,579
Expenditures:											
Contractual			4,100	1,750		492	913				
Principal Payments		290,000									
Interest Payments		155,850									
Miscellaneous		252									
Transfer to Children's Health Care Endowment Fund			4,446								
Transfer to County Health Fund											
Capital Outlay	17,744										
Restitution Payments					1,990						
Total Expenditures	17,744	446,102	8,546	1,750	1,990	492	913	0	0	0	477,537
Cash Balance Dec 31	53,142	357,848	584,549	242,481	16,315	2,032	9,675	90,000	0	0	1,356,042 **

**Note: These two block figures should agree

NOTICE OF BUDGET HEARING

The governing body of

Lincoln County

will meet on September 3, 2019 at 10:30 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 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

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

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	2,743,904	38.949	2,644,204	36.622	2,532,472	2,030,944	33.211
Debt Service							
Road & Bridge	2,326,092	34.713	2,441,100	31.328	2,441,100	1,896,222	31.008
Special Bridge	114,079	2.000	187,700	2.000	129,523	122,305	2.000
Noxious Weed	80,357	0.989	76,803	1.007	78,720	71,409	1.168
Law Enforcement	58,194	0.714	65,000	0.686	65,000	61,160	1.000
County Health	244,549	1.971	240,047	1.932	243,071	144,073	2.356
Ambulance	385,524	4.870	437,000	5.453	446,000	233,362	3.816
Employee Benefits	1,393,882	23.299	1,529,190	23.124	1,710,425	1,405,407	22.982
Lincoln 911	33,598		115,000		155,226		
Refuse	221,500		288,950		393,125		
Ambulance Capital Outlay	10,000				76,845		
County Health Capital Outlay					71,074		
Home for Aged Improvemen	3,726				157,513		
Noxious Weed Capital Outlay					40,359		
Reappraisal Capital Outlay			3,195		17,976		
Non-Budgeted Funds-A	985,627						
Non-Budgeted Funds-B	2,527,237						
Non-Budgeted Funds-C	123,549						
Non-Budgeted Funds-D	477,537						
Non-Budgeted Funds-E	0						
Totals	11,729,355	107.505	8,028,189	102.152	8,558,429	5,964,882	97.541
Less: Transfers	526,470		74,322		74,322		
Net Expenditure	11,202,885		7,953,867		8,484,107		
Total Tax Levied	6,039,590		5,990,584		xxxxxxxxxxxxxxxx		
Assessed Valuation	56,181,140		58,644,104		61,152,457		

Outstanding Indebtedness,

January 1,

	2017
G.O. Bonds	0
Revenue Bonds	5,700,000
Other	0
Lease Pur. Princ.	50,181
Total	5,750,181

	2018
G.O. Bonds	0
Revenue Bonds	5,395,000
Other	0
Lease Pur. Princ.	45,310
Total	5,440,310

	2019
G.O. Bonds	0
Revenue Bonds	5,105,000
Other	0
Lease Pur. Princ.	33,285
Total	5,138,285

*Tax rates are expressed in mills

Dawn Harlow
Clerk

Page No. 21

Lincoln County _____

2020

NOTICE OF BUDGET HEARING

	Prior Year Actual 2018		Current Yr Estimate 2019		Proposed Budget Year 2020			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2019 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
Other District Funds								
Free Mission Cemetery District	700	0.34600	1,500	0.32900	3,301	600	0.309	1,938,660
Rosette Cemetery District	871	0.48900	2,000	0.46400	4,436	951	0.447	2,126,769
Spillman Cemetery District	2,692	0.46900	7,000	0.44700	10,446	2,160	0.427	5,055,935
Vesper Cemetery District	3,320	1.86100	11,000	1.77700	16,430	2,000	1.737	1,151,157
Barnard RFD	15,938	2.13800	16,721	2.04600	19,170	15,762	1.999	7,885,796
Beverly RFD	38,268	2.66700	39,609	2.51400	34,094	31,500	2.395	13,154,536
First RFD	71,150	4.36100	67,624	4.15400	67,227	62,458	3.914	15,956,599
Hunter RFD	36,781	2.39700	35,544	2.24900	35,127	33,000	2.134	15,466,678
Sylvan Grove RFD	51,953	2.38800	33,703	2.30000	31,810	28,500	2.216	12,859,137
0	0		0		0	0		
0	0		0		0	0		
Totals	221,673	17.11600	214,701	16.28000	222,041	176,932	15.578	

*Tax rates are expressed in mills

Dawn Harlow

Clerk

Page No. 21a

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	2,326,651	38.047	5,042
Debt Service	0		
Road & Bridge	1,974,476	32.288	4,279
Special Bridge	122,305	2.000	265
Noxious Weed	70,452	1.152	153
Law Enforcement	61,549	1.006	133
County Health	126,167	2.063	273
Ambulance	333,606	5.455	723
Employee Benefits	1,575,820	25.769	3,415
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	6,591,026	107.780	14,283

Neighborhood Revitalization factor: 132.525

NO ASSURANCE PROVIDED - SUBSTANTIALLY ALL DISCLOSURES OMITTED

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICY

This financial forecast presents, to the best of managements knowledge and belief, the County's revenues, expenditures and cash balances for the forecast periods for the purpose of calculating the County's 2019 Ad Valorem Tax and 2020 Budget Authority For Expenditures and is prepared on the regulatory basis of accounting pursuant to K.S.A 75-1120a(c). Accordingly, the forecast reflects management's judgement as of the date the budget is adopted (the date of the forecast) of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

a) REVENUES

Revenues for vehicle, alcohol and state shared revenues are based on estimates provided to the County. All other revenues are forecast based on historical information and trends modified for expected rate structure changes.

b) EXPENDITURES

Operating expenditures are forecast based on historical information and trends modified for known changes and adjusted for expected inflation.

Transfers are generally forecast on debt ordinances, if applicable, or management's intent to fund reserves or make operating transfers.

Capital expenditures are forecast on future capital needs.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Lincoln County
Special District Name Free Mission Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	3,654	3,575	2,688
Ad Valorem Tax	594	600	xxxxxxxxxxxx
Delinquent Tax	7	0	
Motor Vehicle Tax	12	6	7
Recreational Vehicle Tax		0	0
16/20M Vehicle Tax	8	7	6
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	621	613	13
Resources Available:	4,275	4,188	2,701
Expenditures:			
Cemetery Operations	700	1,500	3,301
Cash Forward (2020 column)			
Total Expenditures	700	1,500	3,301
Unencumbered Cash Balance, Dec 31	3,575	2,688	xxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			3,301
Tax Required			600
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			600

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	600	7	0	6	0	0
Total	600	7	0	6	0	0

County Treas MVT Estimate 7
County Treas RVT Estimate 0
County Treas 16/20M Estimate 6
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.01167
RVT Factor 0.00000
16/20M Factor 0.01000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

Lincoln County
Free Mission Cemetery District

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>600</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>600</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ <u>0</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>31,253</u>	
5b. Personal property 2018	- <u>12,052</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>19,201</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2019		<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>19,201</u>
8. Total estimated valuation July 1, 2019	<u>1,938,660</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>1,919,459</u>
10. Factor for increase (7 divided by 9)		<u>0.01000</u>
11. Amount of increase (10 times 3)		+ \$ <u>6</u>
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>606</u>
13. Debt service levy in this 2020 budget		<u>0</u>
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>606</u>
15. Consumer Price Index for all urban consumers for calendar year 2018		<u>0.015</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>9</u>
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>615</u>

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Lincoln County
Special District Name Rosette Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	4,268	4,486	3,466
Ad Valorem Tax	948	951	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	24	25	15
Recreational Vehicle Tax			0
16/20M Vehicle Tax	4	4	4
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			
In Lieu of Taxes			
Donations	100		
Interest on Idle Funds	13		
Total Receipts	1,089	980	19
Resources Available:	5,357	5,466	3,485
Expenditures:			
Cemetery Operations	871	2,000	4,436
Cash Forward (2020 column)			
Total Expenditures	871	2,000	4,436
Unencumbered Cash Balance, Dec 31	4,486	3,466	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			4,436
Tax Required			951
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			951

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	951	15	0	4	0	0
Total	951	15	0	4	0	0

County Treas MVT Estimate 15
County Treas RVT Estimate 0
County Treas 16/20M Estimate 4
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.01577
RVT Factor 0.00000
16/20M Factor 0.00421
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

Lincoln County
Rosette Cemetery District

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 951
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 951

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 0
5. Increase in personal property for 2019:	
5a. Personal property 2019	+ 9,105
5b. Personal property 2018	- 10,334
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	0
8. Total estimated valuation July 1, 2019	2,126,769
9. Total valuation less valuation adjustment (8 minus 7)	2,126,769
10. Factor for increase (7 divided by 9)	0.00000
11. Amount of increase (10 times 3)	+ \$ 0
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 951
13. Debt service levy in this 2020 budget	0
14. 2020 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 2018	0.015
16. Consumer Price Index adjustment (3 times 15)	\$ 14
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 965

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Lincoln County
Special District Name Spillman Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	12,547	13,001	8,227
Ad Valorem Tax	2,119	2,170	xxxxxxxxxxxxx
Delinquent Tax	15		
Motor Vehicle Tax	26	35	36
Recreational Vehicle Tax			0
16/20M Vehicle Tax		21	23
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			
In Lieu of Taxes			
Miscellaneous	986		
Interest on Idle Funds			
Total Receipts	3,146	2,226	59
Resources Available:	15,693	15,227	8,286
Expenditures:			
Cemetery Operations	2,692	7,000	10,446
Cash Forward (2020 column)			
Total Expenditures	2,692	7,000	10,446
Unencumbered Cash Balance, Dec 31	13,001	8,227	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			10,446
Tax Required			2,160
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			2,160

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,170	36	0	23	0	0
Total	2,170	36	0	23	0	0

County Treas MVT Estimate 36
County Treas RVT Estimate 0
County Treas 16/20M Estimate 23
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.01659
RVT Factor 0.00000
16/20M Factor 0.01060
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

Lincoln County
Spillman Cemetery District

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>2,160</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>2,160</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ <u>5,618</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>44,839</u>	
5b. Personal property 2018	- <u>53,124</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 2019	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>5,618</u>	
8. Total estimated valuation July 1, 2019	<u>5,055,935</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>5,050,317</u>	
10. Factor for increase (7 divided by 9)	<u>0.00111</u>	
11. Amount of increase (10 times 3)	+ \$ <u>2</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>2,162</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>2,162</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.015</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>32</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>2,194</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Lincoln County
Special District Name Vesper Cemetery District

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	23,267	23,171	14,300
Ad Valorem Tax	1,919	2,000	xxxxxxxxxxxxx
Delinquent Tax	17		
Motor Vehicle Tax	123	105	110
Recreational Vehicle Tax			0
16/20M Vehicle Tax	2	24	20
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			
In Lieu of Taxes			
Donations	1,050		
Interest on Idle Funds	113		
Total Receipts	3,224	2,129	130
Resources Available:	26,491	25,300	14,430
Expenditures:			
Cemetery Operations	3,320	11,000	16,430
Cash Forward (2020 column)			
Total Expenditures	3,320	11,000	16,430
Unencumbered Cash Balance, Dec 31	23,171	14,300	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			16,430
Tax Required			2,000
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			2,000

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,000	110	0	20	0	0
Total	2,000	110	0	20	0	0

County Treas MVT Estimate 110
County Treas RVT Estimate 0
County Treas 16/20M Estimate 20
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.05500
RVT Factor 0.00000
16/20M Factor 0.01000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

Lincoln County
Vesper Cemetery District

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>2,000</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>2,000</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ <u>0</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>16,233</u>	
5b. Personal property 2018	- <u>14,803</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>1,430</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in Use during 2019	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>1,430</u>	
8. Total estimated valuation July 1, 2019	<u>1,151,157</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>1,149,727</u>	
10. Factor for increase (7 divided by 9)	<u>0.00124</u>	
11. Amount of increase (10 times 3)	+ \$ <u>2</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>2,002</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>2,002</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.015</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>30</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>2,032</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Lincoln County
Special District Name Barnard RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	2,465	3,183	2,708
Ad Valorem Tax	15,367	15,511	xxxxxxxxxxxxx
Delinquent Tax	193		
Motor Vehicle Tax	344	493	425
Recreational Vehicle Tax	6	13	11
16/20M Vehicle Tax	135	203	238
Commercial Vehicle Tax	13	14	14
Watercraft Tax		12	12
LAVTR			
In Lieu of Taxes			
Donations			
Interest on Idle Funds	598		
Total Receipts	16,656	16,246	700
Resources Available:	19,121	19,429	3,408
Expenditures:			
Personal Services	1,100	1,100	1,100
Commodities	4,175	5,000	5,000
Contractual	9,163	7,641	7,641
Capital Outlay			
Transfer to Special Equipment	1,500	2,980	5,429
Cash Forward (2020 column)			
Total Expenditures	15,938	16,721	19,170
Unencumbered Cash Balance, Dec 31	3,183	2,708	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			19,170
Tax Required			15,762
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			15,762

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	15,060	425	11	238	14	12
Total	15,060	425	11	238	14	12

County Treas MVT Estimate 425
County Treas RVT Estimate 11
County Treas 16/20M Estimate 238
County Treas Commercial Vehicle Tax Estimate 14
County Treas Watercraft Tax Estimate 12

MVT Factor 0.02822
RVT Factor 0.00073
16/20M Factor 0.01580
Commercial Vehicle Factor 0.00093
Watercraft Factor 0.00080

Lincoln County
Barnard RFD

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 15,511
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 15,511

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 0
5. Increase in personal property for 2019:	
5a. Personal property 2019	+ 141,275
5b. Personal property 2018	- 131,968
5c. Increase in personal property (5a minus 5b)	+ 9,307
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	9,307
8. Total estimated valuation July 1, 2019	7,885,796
9. Total valuation less valuation adjustment (8 minus 7)	7,876,489
10. Factor for increase (7 divided by 9)	0.00118
11. Amount of increase (10 times 3)	+ \$ 18
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 15,529
13. Debt service levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	15,529
15. Consumer Price Index for all urban consumers for calendar year 2018	0.015
16. Consumer Price Index adjustment (3 times 15)	\$ 233
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 15,762

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Lincoln County
Special District Name Beverly RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	9,746	7,616	1,046
Ad Valorem Tax	31,368	31,500	xxxxxxxxxxxxx
Delinquent Tax	260		
Motor Vehicle Tax	966	1,147	1,181
Recreational Vehicle Tax	17	19	19
16/20M Vehicle Tax	343	307	280
Commercial Vehicle Tax	29	39	48
Watercraft Tax		27	20
LAVTR			
In Lieu of Taxes			
Miscellaneous	3,016		
Interest on Idle Funds	139		
Total Receipts	36,138	33,039	1,548
Resources Available:	45,884	40,655	2,594
Expenditures:			
Personal Services	2,400	3,000	3,000
Commodities	4,345	9,000	9,000
Contractual	11,867	17,280	17,280
Capital Outlay	8,156		
Transfer to Special Equipment	11,500	10,329	4,814
Cash Forward (2020 column)			
Total Expenditures	38,268	39,609	34,094
Unencumbered Cash Balance, Dec 31	7,616	1,046	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			34,094
Tax Required			31,500
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			31,500

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	31,500	1181	19	280	48	20
Total	31,500	1,181	19	280	48	20

County Treas MVT Estimate 1,181
County Treas RVT Estimate 19
County Treas 16/20M Estimate 280
County Treas Commercial Vehicle Tax Estimate 48
County Treas Watercraft Tax Estimate 20

MVT Factor 0.03749
RVT Factor 0.00060
16/20M Factor 0.00889
Commercial Vehicle Factor 0.00152
Watercraft Factor 0.00063

Lincoln County
Beverly RFD

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>31,500</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>31,500</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ <u>22,211</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>124,771</u>	
5b. Personal property 2018	- <u>113,040</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>11,731</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2019		<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>33,942</u>
8. Total estimated valuation July 1, 2019	<u>13,154,536</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>13,120,594</u>
10. Factor for increase (7 divided by 9)		<u>0.00259</u>
11. Amount of increase (10 times 3)		+ \$ <u>81</u>
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>31,581</u>
13. Debt service levy in this 2020 budget		<u>0</u>
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>31,581</u>
15. Consumer Price Index for all urban consumers for calendar year 2018		<u>0.015</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>473</u>
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>32,054</u>

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Lincoln County
Special District Name First RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	4,380	4,344	1,936
Ad Valorem Tax	62,224	62,458	xxxxxxxxxxxxx
Delinquent Tax	223		
Motor Vehicle Tax	1,717	1,796	1,896
Recreational Vehicle Tax	39	52	54
16/20M Vehicle Tax	599	544	502
Commercial Vehicle Tax	374	343	361
Watercraft Tax	25	23	20
LAVTR			
In Lieu of Taxes			
Miscellaneous	5,800		
Interest on Idle Funds	113		
Total Receipts	71,114	65,216	2,833
Resources Available:	75,494	69,560	4,769
Expenditures:			
Personal Services	700	1,000	1,000
Commodities	15,185	30,000	20,000
Contractual	10,265	20,000	20,000
Capital Outlay			
Transfer to Special Equipment	45,000	16,624	26,227
Cash Forward (2020 column)			
Total Expenditures	71,150	67,624	67,227
Unencumbered Cash Balance, Dec 31	4,344	1,936	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			67,227
Tax Required			62,458
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			62,458

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	61,596	1896	54	502	361	20
Total	61,596	1,896	54	502	361	20

County Treas MVT Estimate 1,896
County Treas RVT Estimate 54
County Treas 16/20M Estimate 502
County Treas Commercial Vehicle Tax Estimate 361
County Treas Watercraft Tax Estimate 20

MVT Factor 0.03078
RVT Factor 0.00088
16/20M Factor 0.00815
Commercial Vehicle Factor 0.00586
Watercraft Factor 0.00032

Lincoln County
First RFD

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>62,458</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>62,458</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ <u>17,240</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>340,605</u>	
5b. Personal property 2018	- <u>433,645</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 2019	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>17,240</u>	
8. Total estimated valuation July 1, 2019	<u>15,956,599</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>15,939,359</u>	
10. Factor for increase (7 divided by 9)	<u>0.00108</u>	
11. Amount of increase (10 times 3)	+ \$ <u>68</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>62,526</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>62,526</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.015</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>937</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>63,463</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Lincoln County
Special District Name Hunter RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	2,504	2,202	950
Ad Valorem Tax	33,381	33,000	xxxxxxxxxxxxxx
Delinquent Tax	133		
Motor Vehicle Tax	274	875	778
Recreational Vehicle Tax	2	10	9
16/20M Vehicle Tax	209	373	370
Commercial Vehicle Tax		24	13
Watercraft Tax	6	10	7
LAVTR			
In Lieu of Taxes			
Miscellaneous	2,003		
Interest on Idle Funds	471		
Total Receipts	36,479	34,292	1,177
Resources Available:	38,983	36,494	2,127
Expenditures:			
Personal Services	480	1,200	1,200
Commodities	10,114	15,000	15,000
Contractual	8,687	16,000	16,000
Capital Outlay			
Transfer to Special Equipment	17,500	3,344	2,927
Cash Forward (2020 column)			
Total Expenditures	36,781	35,544	35,127
Unencumbered Cash Balance, Dec 31	2,202	950	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			35,127
Tax Required			33,000
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			33,000

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	33,000	778	9	370	13	7
Total	33,000	778	9	370	13	7

County Treas MVT Estimate 778
County Treas RVT Estimate 9
County Treas 16/20M Estimate 370
County Treas Commercial Vehicle Tax Estimate 13
County Treas Watercraft Tax Estimate 7

MVT Factor 0.02358
RVT Factor 0.00027
16/20M Factor 0.01121
Commercial Vehicle Factor 0.00039
Watercraft Factor 0.00021

Lincoln County
Hunter RFD

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 33,000
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 33,000

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 34,167	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 231,324	
5b. Personal property 2018	- 205,155	
5c. Increase in personal property (5a minus 5b)	+ 26,169	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019	0	
7. Total valuation adjustment (sum of 4, 5c, and 6)	60,336	
8. Total estimated valuation July 1, 2019	15,466,678	
9. Total valuation less valuation adjustment (8 minus 7)	15,406,342	
10. Factor for increase (7 divided by 9)	0.00392	
11. Amount of increase (10 times 3)	+ \$ 129	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 33,129	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	33,129	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.015	
16. Consumer Price Index adjustment (3 times 15)	\$ 495	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 33,624	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Lincoln County
Special District Name Sylvan Grove RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	4,903	4,717	1,471
Ad Valorem Tax	27,939	28,500	xxxxxxxxxxxx
Delinquent Tax	757		
Motor Vehicle Tax	1,291	1,532	1,450
Recreational Vehicle Tax	25	24	28
16/20M Vehicle Tax	317	304	273
Commercial Vehicle Tax	7	7	7
Watercraft Tax		55	46
LAVTR	35	35	35
In Lieu of Taxes			
Miscellaneous	20,946		
Equipment Sold			
Transfer from Sylvan Grove RFD No Fund Wt			
Interest on Idle Funds	450		
Total Receipts	51,767	30,457	1,839
Resources Available:	56,670	35,174	3,310
Expenditures:			
Personal Services	3,300	2,700	2,700
Commodities	5,920	13,000	14,000
Contractual	15,233	11,000	11,000
Capital Outlay			
Transfer to Special Equipment	27,500	7,003	4,110
Cash Forward (2020 column)			
Total Expenditures	51,953	33,703	31,810
Unencumbered Cash Balance, Dec 31	4,717	1,471	xxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			31,810
Tax Required			28,500
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			28,500

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	28,500	1450	28	273	7	46
Total	28,500	1,450	28	273	7	46

County Treas MVT Estimate	1,450					
County Treas RVT Estimate		28				
County Treas 16/20M Estimate			273			
County Treas Commercial Vehicle Tax Estimate				7		
County Treas Watercraft Tax Estimate					46	

MVT Factor	0.05088					
RVT Factor		0.00098				
16/20M Factor			0.00958			
Commercial Vehicle Factor				0.00025		
Watercraft Factor					0.00161	

Lincoln County
Sylvan Grove RFD

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 28,500
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 28,500

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 15,877
5. Increase in personal property for 2019:	
5a. Personal property 2019	+ 230,623
5b. Personal property 2018	- 215,629
5c. Increase in personal property (5a minus 5b)	+ 14,994
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	30,871
8. Total estimated valuation July 1, 2019	12,859,137
9. Total valuation less valuation adjustment (8 minus 7)	12,828,266
10. Factor for increase (7 divided by 9)	0.00241
11. Amount of increase (10 times 3)	+ \$ 69
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 28,569
13. Debt service levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	28,569
15. Consumer Price Index for all urban consumers for calendar year 2018	0.015
16. Consumer Price Index adjustment (3 times 15)	\$ 428
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 28,997

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Affidavit Of Publication

STATE OF KANSAS
LINCOLN COUNTY, ss.

David Parker, 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
_____ consecutive weeks, the first publication
thereof being made as aforesaid on the 22nd
day of August, 2019, with subsequent
publications being made on the following dates:

Thursday, _____, 20____

Thursday, _____, 20____

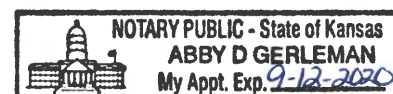
Thursday, _____, 20____

(Sign) David Parker

Subscribed and sworn to before me this 22nd day of
August, 2019.

Abby D Gerleman
Notary Public

My commission expires 9-12-2020



NOTICE OF BUDGET HEARING

The governing body of
Lincoln County

number 3, 2019 at 10:30 A.M. at Lincoln County Commissioner's Room for the purpose of hearing and
objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
This information is available at Lincoln County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

Prior Year Actual for 2018	Current Year Estimate for 2019		Proposed Budget Year for 2020			
Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
2,743,904	38.949	2,644,204	36.622	2,532,472	2,030,944	33.211
2,326,092	34.713	2,441,100	31.328	2,441,100	1,896,222	31.008
114,079	2.000	187,700	2.000	129,523	122,305	2.000
80,357	0.989	76,803	1.007	78,720	71,409	1.168
58,194	0.714	65,000	0.686	65,000	61,160	1.000
244,549	1.971	240,047	1.932	243,071	144,073	2.356
385,524	4.870	437,000	5.453	446,000	233,362	3.816
1,393,882	23.299	1,529,190	23.124	1,710,425	1,405,407	22.982
33,598		115,000		155,226		
221,500		288,950		393,125		
10,000				76,845		
				71,074		
3,726				157,513		
				40,359		
		3,195		17,976		
985,627						
2,527,237						
123,549						
477,537						
0						
11,729,355	107.505	8,028,189	102.152	8,558,429	5,964,882	97.541
526,470		74,322		74,322		
11,202,885		7,953,867		8,484,107		
6,039,590		5,990,584		xxxxxxxxxxxxxxxxxxxx		
56,181,140		58,644,104		61,152,457		
			</			

Page No. 21

PARTIALLY ALL DISCLOSURES OMITTED

2020

NOTICE OF BUDGET HEARING

Prior Year Actual 2018		Current Yr Estimate 2019		Proposed Budget Year 2020			
Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2019 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
700	0.40600	1,500	0.37900	3,301	600	0.345	1,738,521
871	0.56900	2,000	0.53300	4,436	951	0.488	1,947,401
2,692	0.58500	7,000	0.54300	10,446	2,160	0.468	4,612,939
3,320	2.06900	11,000	1.97900	16,430	2,000	1.861	1,074,862
15,938	2.39100	16,721	2.25800	19,170	15,762	2.203	7,154,556
38,268	3.00100	39,609	2.86600	34,094	31,500	2.666	11,815,358
71,150	5.00000	67,624	4.71200	67,227	62,458	4.360	14,326,747
36,781	2.87900	35,544	2.67400	35,127	33,000	2.396	13,770,781
51,953	2.62700	33,703	2.51300	31,810	28,500	2.387	11,937,648
0		0		0	0		
0		0		0	0		
221,673	19.52700	214,701	18.45700	222,041	176,932	17.174	

Page No. 21a