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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	3,552,799	2,548,036	39.097
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	2,189,543	1,744,301	26.764
Special Bridge	68-1135	9	300,000	47,509	.729
Noxious Weed	2-1318	9	111,488	71,678	1.100
Law Enforcement	12-11a01	10	70,000	55,444	.851
County Health	65-204	10	231,908	154,805	2.375
Ambulance	65-6113	11	509,294	270,620	4.152
Employee Benefits	12-16,102	11	1,873,684	1,341,977	20.591
Lincoln 911		12	259,886		
Refuse		12	389,930		
Ambulance Capital Outlay		13	119,181		
County Health Capital Outlay		13	65,337		
Home for Aged Improvement		14	166,409		
Noxious Weed Capital Outlay		14	16,859		
Appraiser Capital Outlay		15	17,976		
		15			
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Non-Budgeted Funds-D		19			
Non-Budgeted Funds-E		20			
Non-Budgeted Funds-F		21			
Non-Budgeted Funds-G		22			
Non-Budgeted Funds-H		23			
Non-Budgeted Funds-I		24			
Non-Budgeted Funds-J		25			
Non-Budgeted Funds-K		26			
Totals		xxxxxx	9,874,294	6,234,369	95.659
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		27			65,172,800
Combined Rate and Budget Hearing 2		28			
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		29			

Revenue Neutral Rate	95.287
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
LVPF
Address:
2301 N. Halstead
Hutchinson, KS 67502
Email:

Deborah Smith
Governing Body

Attest: November 24 2025
County Clerk

SEAL OF LINCOLN COUNTY COUNTY CLERK KANSAS

CPA Summary

State of Kansas
County Special District

Lincoln County 2026

CERTIFICATE (2)

Table of Contents:		Page No.	2026 Adopted Budget: Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	County Clerk's Use Only: Nov. 1 Final Assessed Valuation	County Clerk's Use Only: Final Tax Rate*
Fund	K.S.A.					
Free Mission Cemetery	15-1015	29	3,618	600	1,583,516	.379
Rosette Cemetery	15-1015	30	6,436	951	1,929,112	.493
Spillman Cemetery	15-1015	31	20,079	2,155	4,664,644	.462
Vesper Cemetery	15-1015	32	16,040	2,000	1,171,103	1.708
Barnard RFD	19-3610	33	38,460	32,279	See Below	3.810
Beverly RFD	19-3610	34	45,151	41,500	See Below	3.129
First RFD	19-3610	35	67,250	62,418	14,839,759	4.206
Hunter RFD	19-3610	36	46,580	42,500	See Below	3.059
Sylvan Grove RFD	19-3610	37	36,782	33,495	15,272,102	2.193

Attest: November 24 2025

County Clerk

THE SEAL OF LINCOLN COUNTY COUNTY CLERK KANSAS

Page No. 1a

Barnard RFD

Lincoln - 6,143,916

Mitchell - 2,329,256

8,473,172

Beverly RFD

Lincoln - 12,540,927

Ellsworth - 721,560

13,262,487

Hunter RFD

Lincoln - 8,621,324

Mitchell - 4,945,494

Osborne - 325,413

13,892,231

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,614,338	126,639	3,345	23,453	6,670	4,001
Debt Service						
Road & Bridge	1,732,014	83,899	2,217	15,538	4,419	2,650
Special Bridge	198,703	9,625	254	1,783	507	304
Noxious Weed	75,605	3,662	97	678	193	116
Law Enforcement	58,496	2,834	75	525	149	90
County Health	122,743	5,946	157	1,101	313	188
Ambulance	315,832	15,299	404	2,833	806	483
Employee Benefits	1,088,268	52,716	1,393	9,763	2,776	1,665
TOTAL	6,205,999	300,620	7,942	55,674	15,833	9,497

County Treas Motor Vehicle Estimate 300,620

County Treas Recreational Vehicle Estimate 7,942

County Treas 16/20M Vehicle Estimate 55,674

County Treas Commercial Vehicle Tax Estimate 15,833

County Treas Watercraft Tax Estimate 9,497

Motor Vehicle Factor 0.04844

Recreational Vehicle Factor 0.00128

16/20M Vehicle Factor 0.00897

Commercial Vehicle Factor 0.00255

Watercraft Factor 0.00153

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Treasurer's Motor Vehicle	General	25,607	16,375	18,000	K.S.A 8-145
General	Transportation Bus	25,000	25,000	26,750	Resolution
General	Rescue Squad	32,533	32,659	32,567	K.S.A 12-110d
General	Capital Improvement	300,000	-	-	K.S.A 19-120
General	Equipment Reserve	90,000	40,000	-	K.S.A 19-119
General	County Repeater Board	10,000	10,000	10,000	K.S.A 19-119
General	Refuse	18,000	-	-	Resolution
Road & Bridge	Special Highway Improvement	184,754	-	-	K.S.A 68-590
County Health C.O.	County Health	40,000	-	-	K.S.A 65-204
Delia Pittard Bequest	Children's Health Care Endowment	6,263	-	-	Resolution
Ambulance	Ambulance C.O.	30,000	30,000	-	K.S.A 12-110d
Noxious Weed	Noxious Weed C.O.	10,000	-	-	K.S.A 2-1318
	Total	772,157	154,034	87,317	
	Adjustments*		16,375	18,000	
	Adjusted Totals	772,157	137,659	69,317	

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

Lincoln County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Refunding - Series 2016	10/6/2016	3/1/2035	2.000-3.000	5,330,000	3,410,000	3/1 & 9/1	3/1	98,325	265,000	90,300	270,000
Total Revenue Bonds					**3,410,000**			**98,325**	**265,000**	**90,300**	**270,000**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,410,000**			**98,325**	**265,000**	**90,300**	**270,000**

Lincoln County

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, 2025	Payments Due 2025	Payments Due 2026
First RFD - 2007 Ford F750	11/6/2023	48	6.05	105,600	62,006	30,515	30,515
2013 Case Backhoe	12/4/2023	60	5.50	66,000	54,174	15,456	15,456
				Totals	**116,180**	**45,971**	**45,971**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	339,592	379,761	287,378
Receipts:			
Ad Valorem Tax	2,400,363	2,535,908	xxxxxxxxxxxxxxxxxx
Delinquent Tax	26,821	24,000	24,000
Motor Vehicle Tax	108,653	113,903	126,639
Recreational Vehicle Tax	3,156	3,399	3,345
16/20M Vehicle Tax	17,719	17,465	23,453
Commercial Vehicle Tax	4,486	7,701	6,670
Watercraft Tax	0	2,613	4,001
Gross Earnings (Intangible) Tax	5,609	9,053	12,880
Mineral Production Tax			
Local Alcoholic Liquor	5,856	6,402	5,765
Compensating Use Tax			
Local Sales Tax	513,074	450,000	450,000
Interest & Charges on Delinquent Taxes	62,418	15,000	15,000
Officer's Fees	40,652	20,000	20,000
Other Licenses and Fees		5,000	5,000
Transfer from Treasurer Motor Vehicle Fund	25,607	16,375	18,000
Reimbursements			
In Lieu of Taxes (IRB)		1,882	2,173
Interest on Idle Funds	153,480	110,000	85,000
Neighborhood Revitalization Rebate	(4,834)	-6,230	-10,326
Miscellaneous	25,590		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,388,650**	**3,332,471**	**791,600**
Resources Available:	**3,728,242**	**3,712,232**	**1,078,978**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,728,242	3,712,232	1,078,978
Expenditures:			
County Commission	44,839	50,735	49,855
County Clerk	113,911	132,076	138,831
County Treasurer	157,625	143,056	146,672
County Attorney	112,657	126,868	136,757
Register of Deeds	58,838	64,532	66,764
Sheriff	552,005	597,000	631,434
Clerk of the District Court	88,576	95,100	100,600
Courthouse General	167,539	143,734	145,032
Emergency Preparedness	73,186	64,536	67,336
Appraiser	159,668	162,412	168,681
Special Building	2,211	0	0
Election	47,766	40,130	43,600
Recycling	29,039	19,000	19,000
Communications	208,509	236,000	235,599
Human Resources	51,478	53,222	54,002
Floodplain Management	0	6,750	5,100
County Administrator	0	52,500	95,010
Appropriations	1,480,634	1,437,203	1,409,029
Subtotal	3,348,481	3,424,854	3,513,302
Cash Reserve (2026 column)			39,497
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,348,481**	**3,424,854**	**3,552,799**
Unencumbered Cash Balance Dec 31	379,761	287,378	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,381,270	3,528,912	3,552,799
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,552,799
		Tax Required	2,473,821
	Delinquent Comp Rate:	3.0%	74,215
		Amount of 2025 Ad Valorem Tax	2,548,036

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Salaries	42,480	43,735	45,355
Contractual	2,104	4,000	2,500
Commodities	255	3,000	2,000
Capital Outlay			
Reimbursements			
Total	44,839	50,735	49,855
County Clerk			
Salaries	110,655	124,578	129,930
Contractual	6,308	4,398	4,401
Commodities	2,437	4,100	4,500
Capital Outlay			
Reimbursements	(5,489)	(1,000)	
Total	113,911	132,076	138,831
County Treasurer			
Salaries	151,308	132,056	135,672
Contractual	2,969	6,000	6,000
Commodities	3,348	5,000	5,000
Capital Outlay			
Reimbursements			
Total	157,625	143,056	146,672
County Attorney			
Salaries	102,608	105,368	109,257
Contractual	9,255	20,000	25,000
Commodities	806	1,500	2,500
Capital Outlay			
Reimbursements	(12)		
Total	112,657	126,868	136,757
Register of Deeds			
Salaries	56,447	61,732	63,814
Contractual	1,683	2,500	2,600
Commodities	708	300	350
Capital Outlay			
Reimbursements			
Total	58,838	64,532	66,764
Sheriff			
Salaries	524,481	545,000	583,596
Contractual	113,668	71,000	84,181
Commodities	96,497	150,000	148,365
Capital Outlay - Building			
Reimbursements	(182,641)	(169,000)	(184,708)
Total	552,005	597,000	631,434
Clerk of the District Court			
Contractual	78,041	88,100	94,100
Commodities	1,297	1,500	1,500
Capital Outlay	15,348	7,000	7,000
Reimbursements	(6,110)	(1,500)	(2,000)
Total	88,576	95,100	100,600
Courthouse General			
Salaries	37,855	38,734	40,032
Contractual	120,473	90,000	90,000
Commodities	26,376	15,000	15,000
Capital Outlay			
Storm Damages			
Reimbursements	(17,165)		
Total	167,539	143,734	145,032
Total - Page 6b	**1,295,990**	**1,353,101**	**1,415,945**

Lincoln County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Emergency Preparedness			
Salaries	49,100	50,651	50,086
Contractual	8,538	7,635	9,200
Commodities	18,294	6,250	8,050
Capital Outlay			
Reimbursements	(2,746)		
Total	73,186	64,536	67,336
Appraiser			
Salaries	112,421	150,100	149,431
Contractual	42,156	9,312	4,750
Commodities	6,665	3,000	14,500
Capital Outlay			
Reimbursements	(1,574)		
Total	159,668	162,412	168,681
Special Building			
Building Construction & Maintenance	2,211	0	0
Total	2,211	0	0
Election			
Salaries	3,265	3,500	6,900
Contractual	43,400	32,630	32,700
Commodities	20,734	4,000	4,000
Capital Outlay			
Reimbursements	(19,633)		
Total	47,766	40,130	43,600
Recycling			
Salaries			
Contractual	28,884	17,000	17,000
Commodities	155	2,000	2,000
Capital Outlay			
Reimbursements			
Total	29,039	19,000	19,000
Communications			
Salaries	206,380	225,000	229,699
Contractual	1,106	10,000	1,900
Commodities	1,023	1,000	4,000
Capital Outlay		0	
Reimbursements			
Total	208,509	236,000	235,599
Human Resources			
Salaries	48,304	49,072	50,302
Contractual	2,628	3,350	3,100
Commodities	546	800	600
Capital Outlay			
Reimbursements			
Total	51,478	53,222	54,002
Floodplain Management			
Salaries		0	0
Contractual		4,750	3,100
Commodities		2,000	2,000
Capital Outlay			
Total	0	6,750	5,100
Total - Page 6c	**571,857**	**582,050**	**593,318**

Lincoln County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Administrator			
Salaries		42,500	85,010
Contractual		5,000	5,000
Commodities		5,000	5,000
Capital Outlay			
Total	0	52,500	95,010
Appropriations			
Mental Health	12,000	12,000	12,480
Economic Development	125,000	125,000	125,000
Historical Society	4,500	4,500	4,500
Hospital Maintenance	500,000	500,000	500,000
Special Alcohol & Drug		1,000	1,000
Services for the Elderly	60,000	60,000	61,000
OCCK	9,000	9,000	9,000
Soil Conservation	23,000	23,000	25,000
CASA	7,000	7,000	5,000
Nursing Home	100,136	100,000	120,000
Juvenile Detention	1,000	1,500	1,500
Abandoned Cemeteries	1,100	1,500	2,000
LEP Program	13,500	13,500	15,000
City of Lincoln Recreation Commission	25,000	25,000	25,000
Liability Insurance	58,222	64,044	73,539
County Fair	12,000	12,000	12,000
Safety Center	4,253	0	0
Computer Contract	46,995	115,000	92,193
Promotion and Advertising	2,395	2,000	2,000
North Central Regional Planning		3,500	3,500
Transfer to Transportation Bus Fund	25,000	25,000	26,750
Transfer to Rescue Squad Fund	32,533	32,659	32,567
Transfer to Capital Improvement Fund	300,000	0	0
Transfer to Equipment Reserve Fund	90,000	40,000	0
Transfer to County Repeater Board Fund	10,000	10,000	10,000
Transfer to Refuse Fund	18,000		
Jail Improvements		200,000	200,000
Courthouse Restoration		50,000	50,000
Total	1,480,634	1,437,203	1,409,029
Total - Page 6d	**1,480,634**	**1,489,703**	**1,504,039**
Total - Page 6b	1,295,990	1,353,101	1,415,945
Total - Page 6c	571,857	582,050	593,318
Total Detail Expenditures**	**3,348,481**	**3,424,854**	**3,513,302**

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

Lincoln County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

Lincoln County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	33,799	58,075	71,953
Receipts:			
Ad Valorem Tax	1,558,017	1,680,054	xxxxxxxxxxxxxxxxx
Delinquent Tax	20,112	8,000	8,000
Motor Vehicle Tax	66,961	73,929	83,899
Recreational Vehicle Tax	1,958	2,205	2,217
16/20M Vehicle Tax	12,545	11,337	15,538
Commercial Vehicle Tax	2,629	4,998	4,419
Watercraft Tax		1,696	2,650
Special City & County Highway	244,250	242,757	244,250
County Equalization			
Reimbursements	57,049	34,754	37,522
In Lieu of Tax	1,411	1,222	1,411
Other	45,188	20,000	30,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,136)	-3,574	-5,812
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,006,984**	**2,077,378**	**424,094**
Resources Available:	**2,040,783**	**2,135,453**	**496,047**
Expenditures:			
Salaries	630,809	725,000	758,343
Contractual	231,027	227,800	240,500
Commodities	898,532	910,700	940,700
Capital Outlay	37,586	200,000	250,000
Transfer to Special Machinery Fund			
Transfer to Special Highway Improvement F	184,754		
Transfer to Special County Road Fund			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,982,708**	**2,063,500**	**2,189,543**
Unencumbered Cash Balance Dec 31	58,075	71,953	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,040,078	2,115,819	2,189,543
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,189,543
		Tax Required	1,693,496
	Delinquent Comp Rate:	3.0%	50,805
		Amount of 2025 Ad Valorem Tax	1,744,301

Lincoln County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	159,905	334,575	241,196
Receipts:			
Ad Valorem Tax	226,726	192,742	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,802	0	
Motor Vehicle Tax	8,560	10,757	9,625
Recreational Vehicle Tax	246	321	254
16/20 M Vehicle Tax	1,016	1,650	1,783
Commercial Vehicle Tax	385	727	507
Watercraft Tax		247	304
In Lieu of Tax		177	206
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(455)	0	0
Miscellaneous	205		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	238,485	206,621	12,679
Resources Available:	398,390	541,196	253,875
Expenditures:			
Bridge Construction	63,815	300,000	300,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	63,815	300,000	300,000
Unencumbered Cash Balance Dec 31	334,575	241,196	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	300,000	300,000	300,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	300,000
		Tax Required	46,125
	Delinquent Comp Rate:	3.0%	1,384
		Amount of 2025 Ad Valorem Tax	47,509

Adopted Budget Noxious Weed	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	24,963	27,757	35,361
Receipts:			
Ad Valorem Tax	105,454	73,337	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,019	0	
Motor Vehicle Tax	4,506	5,003	3,662
Recreational Vehicle Tax	130	149	97
16/20 M Vehicle Tax	649	767	678
Commercial Vehicle Tax	193	338	193
Watercraft Tax		115	116
Chemical Sales	6,183	2,000	2,000
In Lieu of Tax		82	95
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(212)	-187	-304
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	117,922	81,604	6,537
Resources Available:	142,885	109,361	41,898
Expenditures:			
Salaries	52,115	29,000	57,088
Contractual	5,422	10,000	10,000
Commodities	47,591	35,000	44,400
Capital Outlay			
Transfer to Noxious Weed Capital Outlay Fund	10,000	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	115,128	74,000	111,488
Unencumbered Cash Balance Dec 31	27,757	35,361	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	121,527	103,000	111,488
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,488
		Tax Required	69,590
	Delinquent Comp Rate:	3.0%	2,088
		Amount of 2025 Ad Valorem Tax	71,678

Lincoln County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56,505	24,858	12,646
Receipts:			
Ad Valorem Tax	19,933	56,741	xxxxxxxxxxxxxxxxxx
Delinquent Tax	471	0	
Motor Vehicle Tax	2,031	944	2,834
Recreational Vehicle Tax	60	28	75
16/20 M Vehicle Tax	441	145	525
Commercial Vehicle Tax	75	64	149
Watercraft Tax		22	90
In Lieu of Tax		16	18
Reimbursements	8,948		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(41)	-172	-166
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**31,918**	**57,788**	**3,525**
Resources Available:	**88,423**	**82,646**	**16,171**
Expenditures:			
Contractual	15		
Capital Outlay - Vehicle	63,550	70,000	70,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**63,565**	**70,000**	**70,000**
Unencumbered Cash Balance Dec 31	24,858	12,646	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	76,000	70,000	70,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,000
		Tax Required	53,829
	Delinquent Comp Rate:	3.0%	1,615
		Amount of 2025 Ad Valorem Tax	55,444

Adopted Budget

County Health	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	46,237	34,637	-6,131
Receipts:			
Ad Valorem Tax	33,501	119,061	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,577	0	
Motor Vehicle Tax	9,237	1,588	5,946
Recreational Vehicle Tax	265	47	157
16/20 M Vehicle Tax	1,098	243	1,101
Commercial Vehicle Tax	416	107	313
Watercraft Tax		36	188
In Lieu of Tax		27	30
Reimbursements and Grants	154,930	120,000	80,502
Transfer from Health Capital Outlay Fund	40,000		
Other Reimbursements	27,830		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(73)	-237	-494
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**268,781**	**240,872**	**87,743**
Resources Available:	**315,018**	**275,509**	**81,612**
Expenditures:			
Salaries	205,610	214,231	159,258
Contractual	50,118	37,759	43,050
Commodities	9,163	15,650	15,600
Capital Outlay	15,490	14,000	14,000
Transfer to County Health Capital Outlay Fund			
Appropriation to Area on Aging - Senior Care Act			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**280,381**	**281,640**	**231,908**
Unencumbered Cash Balance Dec 31	34,637	-6,131	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	297,864	281,640	231,908
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	231,908
See Tab D		Tax Required	150,296
	Delinquent Comp Rate:	3.0%	4,509
		Amount of 2025 Ad Valorem Tax	154,805

Lincoln County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,734	50,208	47,325
Receipts:			
Ad Valorem Tax	304,659	306,357	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,158	0	
Motor Vehicle Tax	10,805	14,455	15,299
Recreational Vehicle Tax	321	431	404
16/20 M Vehicle Tax	2,635	2,217	2,833
Commercial Vehicle Tax	373	977	806
Watercraft Tax		332	483
In Lieu of Tax		239	276
Ambulance Runs	192,446	180,000	180,000
Reimbursements	7,135		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(612)	0	-870
Miscellaneous	8,375		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**529,295**	**505,008**	**199,231**
Resources Available:	**568,029**	**555,216**	**246,556**
Expenditures:			
Salaries	392,054	400,000	400,100
Contractual Services	59,785	46,175	47,478
Commodities	35,982	31,716	31,716
Capital Outlay			30,000
Transfer to Ambulance Capital Outlay Fund	30,000	30,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**517,821**	**507,891**	**509,294**
Unencumbered Cash Balance Dec 31	50,208	47,325	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	517,416	532,891	509,294
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	509,294
		Tax Required	262,738
	Delinquent Comp Rate:	3.0%	7,882
		Amount of 2025 Ad Valorem Tax	270,620

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	250,113	645,125	277,758
Receipts:			
Ad Valorem Tax	1,793,038	1,055,620	xxxxxxxxxxxxxxxxxx
Delinquent Tax	18,503	10,000	10,000
Motor Vehicle Tax	72,229	85,083	52,716
Recreational Vehicle Tax	2,080	2,538	1,393
16/20 M Vehicle Tax	9,532	13,047	9,763
Commercial Vehicle Tax	3,171	5,752	2,776
Watercraft Tax		1,952	1,665
In Lieu of Tax		1,406	1,624
Reimbursements	26,156	18,000	18,000
Transfer from Health Insurance Claim Fund		200,000	200,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,603)	-456	-4,901
Miscellaneous	2,367		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,923,473**	**1,392,942**	**293,036**
Resources Available:	**2,173,586**	**2,038,067**	**570,794**
Expenditures:			
Social Security	207,265	230,000	241,434
KPERS	275,506	295,000	334,220
Worker's Compensation Insurance	49,200	45,309	55,000
Unemployment Tax	1,743	3,000	4,000
Medical & Dental Insurance	974,287	1,160,000	1,212,030
Disability Insurance	10,929	12,000	12,000
Other Employee Benefits	9,531	15,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,528,461**	**1,760,309**	**1,873,684**
Unencumbered Cash Balance Dec 31	645,125	277,758	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,987,042	1,872,428	1,873,684
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,873,684
		Tax Required	1,302,890
	Delinquent Comp Rate:	3.0%	39,087
		Amount of 2025 Ad Valorem Tax	1,341,977

Lincoln County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Lincoln 911**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	177,447	189,886	199,886
Receipts:			
911 Fees	67,914	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**67,914**	**60,000**	**60,000**
Resources Available:	**245,361**	**249,886**	**259,886**
Expenditures:			
Contractual	55,475	50,000	
Reserve for Future Period			259,886
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**55,475**	**50,000**	**259,886**
Unencumbered Cash Balance Dec 31	189,886	199,886	0
2024/2025/2026 Budget Authority Amount:	215,197	217,447	259,886

Adopted Budget

Refuse	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	152,464	125,394	91,196
Receipts:			
Tax Receipts	47,320	51,828	52,416
User Fees	237,944	226,318	246,318
Transfer from General Fund	18,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**303,264**	**278,146**	**298,734**
Resources Available:	**455,728**	**403,540**	**389,930**
Expenditures:			
Salaries	69,232	71,698	59,691
Contractual	195,683	185,190	192,800
Commodities	64,619	40,000	47,000
Capital Outlay	800	15,456	0
Reserve for Future Period			90,439
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**330,334**	**312,344**	**389,930**
Unencumbered Cash Balance Dec 31	125,394	91,196	0
2024/2025/2026 Budget Authority Amount:	437,206	387,169	389,930

CPA Summary

Lincoln County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Ambulance Capital Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	59,181	89,181	119,181
Receipts:			
Transfer from Ambulance Fund	30,000	30,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**30,000**	**30,000**	**0**
Resources Available:	**89,181**	**119,181**	**119,181**
Expenditures:			
Capital Outlay			
Reserve for Future Period			119,181
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**119,181**
Unencumbered Cash Balance Dec 31	89,181	119,181	0
2024/2025/2026 Budget Authority Amount:	24,181	59,181	119,181

Adopted Budget

County Health Capital Outlay	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	105,952	65,337	65,337
Receipts:			
Transfer from County Health Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**105,952**	**65,337**	**65,337**
Expenditures:			
Contractual	615		
Capital Outlay			
Transfer to County Health Fund	40,000		
Reserve for Future Period			65,337
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**40,615**	**0**	**65,337**
Unencumbered Cash Balance Dec 31	65,337	65,337	0
2024/2025/2026 Budget Authority Amount:	109,567	65,952	65,337

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Home for Aged Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	98,665	109,809	125,609
Receipts:			
Rental Fees	40,800	40,800	40,800
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**40,800**	**40,800**	**40,800**
Resources Available:	**139,465**	**150,609**	**166,409**
Expenditures:			
Contractual	29,545	25,000	
Commodities	111		
Reserve for Future Period			166,409
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**29,656**	**25,000**	**166,409**
Unencumbered Cash Balance Dec 31	109,809	125,609	0
2024/2025/2026 Budget Authority Amount:	120,090	180,265	166,409

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	69,729	16,859	16,859
Receipts:			
Transfer from Noxious Weed Fund	10,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,000**	**0**	**0**
Resources Available:	**79,729**	**16,859**	**16,859**
Expenditures:			
Capital Outlay	62,870		
Reserve for Future Period			16,859
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**62,870**	**0**	**16,859**
Unencumbered Cash Balance Dec 31	16,859	16,859	0
2024/2025/2026 Budget Authority Amount:	79,729	15,729	16,859

CPA Summary

Lincoln County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Appraiser Capital Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,976	17,976	17,976
Receipts:			
Transfer from General Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**17,976**	**17,976**	**17,976**
Expenditures:			
Capital Outlay			17,976
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**17,976**
Unencumbered Cash Balance Dec 31	17,976	17,976	0
2024/2025/2026 Budget Authority Amount:	17,976	0	17,976

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Special Highway Improvement		(3) Fund Name: Capital Improvement		(4) Fund Name: Asset Forfeiture		(5) Fund Name: Register of Deeds Tech.		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	178,550	Cash Balance Jan 1	0	Cash Balance Jan 1	1,198,352	Cash Balance Jan 1	1,168	Cash Balance Jan 1	23,759	1,401,829
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees									4,614	
Lease Proceeds										
Miscellaneous					3,400					
Transfer from Road & Bridge Fund			184,754							
Transfer from County Health Fund										
Transfer from General Fund					300,000					
Reimbursements										
Total Receipts	0	Total Receipts	184,754	Total Receipts	303,400	Total Receipts	0	Total Receipts	4,614	492,768
Resources Available:	178,550	Resources Available:	184,754	Resources Available:	1,501,752	Resources Available:	1,168	Resources Available:	28,373	1,894,597
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	17,200									
Capital Improvement					6,413					
Salaries										
Contractual									5,158	
Commodities										
Transfer to General Fund										
Total Expenditures	17,200	Total Expenditures	0	Total Expenditures	6,413	Total Expenditures	0	Total Expenditures	5,158	28,771
Cash Balance Dec 31	161,350	Cash Balance Dec 31	184,754	Cash Balance Dec 31	1,495,339	Cash Balance Dec 31	1,168	Cash Balance Dec 31	23,215	1,865,826 **
										1,865,826 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name: Treasurer Motor Vehicle		(2) Fund Name: Sheriff's Registered Offender		(3) Fund Name: Treasurer's Technology		(4) Fund Name: Clerk's Technology		(5) Fund Name: Sheriff Concealed Carry		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	40,151	Cash Balance Jan 1	1,486	Cash Balance Jan 1	9,622	Cash Balance Jan 1	9,899	Cash Balance Jan 1	1,483	62,641
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	608,500		620		1,125		1,125		33	
Lease Proceeds										
Miscellaneous	175									
Transfer from Road & Bridge Fund										
Transfer from County Health Fund										
Transfer from General Fund										
Reimbursements										
Total Receipts	608,675	Total Receipts	620	Total Receipts	1,125	Total Receipts	1,125	Total Receipts	33	611,578
Resources Available:	648,826	Resources Available:	2,106	Resources Available:	10,747	Resources Available:	11,024	Resources Available:	1,516	674,219
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay										
Capital Improvement										
Salaries	5,985									
Contractual	585,779									
Commodities			1,190		7,566					
Transfer to General Fund	25,607									
Total Expenditures	617,371	Total Expenditures	1,190	Total Expenditures	7,566	Total Expenditures	0	Total Expenditures	0	626,127
Cash Balance Dec 31	31,455	Cash Balance Dec 31	916	Cash Balance Dec 31	3,181	Cash Balance Dec 31	11,024	Cash Balance Dec 31	1,516	48,092 **
										48,092 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: Windpower Economic Benefit		(2) Fund Name: Windpower Interest Earned		(3) Fund Name: Ambulance Memorial		(4) Fund Name: County Health Memorial		(5) Fund Name: Transportation Bus		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,675,478	Cash Balance Jan 1	128,694	Cash Balance Jan 1	1,645	Cash Balance Jan 1	467	Cash Balance Jan 1	6,491	5,812,775
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
In Lieu of Tax	494,643									
Interest Earned			166,633							
Donations										
Federal and State Funds									50,406	
Fares									4,511	
Miscellaneous									636	
Transfer from General Fund									25,000	
Tax Distributions										
Reimbursements										
Total Receipts	494,643	Total Receipts	166,633	Total Receipts	0	Total Receipts	0	Total Receipts	80,553	741,829
Resources Available:	6,170,121	Resources Available:	295,327	Resources Available:	1,645	Resources Available:	467	Resources Available:	87,044	6,554,604
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries									41,912	
Contractual	298,702		122,695						25,751	
Commodities									16,869	
Capital Outlay										
Transfer to Barnard RFD Special Equip. Fund										
Transfer to Beverly RFD Special Equip. Fund										
Transfer to First RFD Special Equip. Fund										
Transfer to General Fund										
Reimburse ROZ Fund			6,461							
Total Expenditures	298,702	Total Expenditures	129,156	Total Expenditures	0	Total Expenditures	0	Total Expenditures	84,532	512,390
Cash Balance Dec 31	5,871,419	Cash Balance Dec 31	166,171	Cash Balance Dec 31	1,645	Cash Balance Dec 31	467	Cash Balance Dec 31	2,512	6,042,214 **
										6,042,214 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name: Rescue Squad		(2) Fund Name: Rescue Squad Memorial		(3) Fund Name: Barnard RFD		(4) Fund Name: Beverly RFD		(5) Fund Name: First RFD		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	94,253	Cash Balance Jan 1	2,490	Cash Balance Jan 1	2,978	Cash Balance Jan 1	5,453	Cash Balance Jan 1	4,384	109,558
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
In Lieu of Tax										
Interest Earned					341		218		119	
Donations										
Federal and State Funds										
Fares										
Miscellaneous							3,191		17,035	
Transfer from General Fund	32,533									
Tax Distributions					42,287		43,089		64,950	
Reimbursements										
Total Receipts	32,533	Total Receipts	0	Total Receipts	42,628	Total Receipts	46,498	Total Receipts	82,104	203,763
Resources Available:	126,786	Resources Available:	2,490	Resources Available:	45,606	Resources Available:	51,951	Resources Available:	86,488	313,321
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries					1,500		1,400		700	
Contractual	7,853				14,577		15,654		39,783	
Commodities	3,923				16,780		8,980		15,475	
Capital Outlay										
Transfer to Barnard RFD Special Equip. Fund					8,000					
Transfer to Beverly RFD Special Equip. Fund							22,000			
Transfer to First RFD Special Equip. Fund									26,500	
Transfer to General Fund										
Reimburse ROZ Fund										
Total Expenditures	11,776	Total Expenditures	0	Total Expenditures	40,857	Total Expenditures	48,034	Total Expenditures	82,458	183,125
Cash Balance Dec 31	115,010	Cash Balance Dec 31	2,490	Cash Balance Dec 31	4,749	Cash Balance Dec 31	3,917	Cash Balance Dec 31	4,030	130,196 **
										130,196 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-E

(1) Fund Name: Hunter RFD		(2) Fund Name: LACTF		(3) Fund Name: Sylvan Grove RFD		(4) Fund Name: Sylvan Grove RFD - NFW		(5) Fund Name: First RFD Memorial		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,992	Cash Balance Jan 1	100,000	Cash Balance Jan 1	5,818	Cash Balance Jan 1	101	Cash Balance Jan 1	1,293	111,204
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tax Distributions	41,344				36,082		127			
Interest Earned	231				2,828					
Sale of equipment										
Donations										
Grants										
Transfer from First RFD Fund										
Transfer from Hunter RFD Fund										
Transfer from Sylvan Grove RFD NFW Fund					100					
Reimbursements	194				2,767					
Total Receipts	41,769	Total Receipts	0	Total Receipts	41,777	Total Receipts	127	Total Receipts	0	83,673
Resources Available:	45,761	Resources Available:	100,000	Resources Available:	47,595	Resources Available:	228	Resources Available:	1,293	194,877
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	480				1,800					
Contractual	16,314		9,980		17,061					
Commodities	8,652				6,585					
Transfer to Hunter RFD Special Equip. Fund	21,000									
Transfer to Sylvan Grove RFD Special Equip. Fund					20,500					
Transfer to Sylvan Grove RFD Fund							100			
No Fund Warrant - Principal										
No Fund Warrant - Interest										
Capital Outlay										
Total Expenditures	46,446	Total Expenditures	9,980	Total Expenditures	45,946	Total Expenditures	100	Total Expenditures	0	102,472
Cash Balance Dec 31	-685	Cash Balance Dec 31	90,020	Cash Balance Dec 31	1,649	Cash Balance Dec 31	128	Cash Balance Dec 31	1,293	92,405 **
	See Tab B									92,405 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-F

(1) Fund Name: Beverly RFD Memorial		(2) Fund Name: Barnard RFD Special Equip.		(3) Fund Name: Beverly RFD Special Equip.		(4) Fund Name: First RFD Special Equip.		(5) Fund Name: Hunter RFD Special Equip.		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,500	Cash Balance Jan 1	60,031	Cash Balance Jan 1	46,642	Cash Balance Jan 1	105,644	Cash Balance Jan 1	54,939	269,756
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants									19,612	
Donations	1,400									
Interest Earned										
Sale of equipment										
Transfer from Barnard RFD Fund			8,000							
Transfer from Beverly RFD Fund					22,000					
Transfer from First RFD Fund							26,500			
Transfer from Hunter RFD Fund									21,000	
Transfer from Sylvan Grove RFD NFW Fund										
Total Receipts	1,400	Total Receipts	8,000	Total Receipts	22,000	Total Receipts	26,500	Total Receipts	40,612	98,512
Resources Available:	3,900	Resources Available:	68,031	Resources Available:	68,642	Resources Available:	132,144	Resources Available:	95,551	368,268
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries										
Contractual										
Commodities										
Transfer to Hunter RFD Special Equip. Fund										
Transfer to Sylvan Grove RFD Special Equip. Fund										
Transfer to Sylvan Grove RFD Fund										
No Fund Warrant - Principal										
No Fund Warrant - Interest										
Capital Outlay			20,114		1,590		42,185		59,302	
Total Expenditures	0	Total Expenditures	20,114	Total Expenditures	1,590	Total Expenditures	42,185	Total Expenditures	59,302	123,191
Cash Balance Dec 31	3,900	Cash Balance Dec 31	47,917	Cash Balance Dec 31	67,052	Cash Balance Dec 31	89,959	Cash Balance Dec 31	36,249	245,077 **
										245,077 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (G)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-G

(1) Fund Name: Sylvan Grove RFD Special Equip.		(2) Fund Name: PBC - Bond and Interest		(3) Fund Name: Delia Pittard Bequest		(4) Fund Name: Children's Health Care Endowment		(5) Fund Name: Crime Victim Restitution		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	66,582	Cash Balance Jan 1	502,218	Cash Balance Jan 1	579,651	Cash Balance Jan 1	291,850	Cash Balance Jan 1	26,015	1,466,316
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations										
Rent Received			120,000							
Interest Earned			11,137		5,480		3,179			
Transfer from Sylvan Grove RFD Fund	20,500									
Transfer from Delia Pittard Bequest Fund							6,263			
Fees									3,698	
Transfer from Road & Bridge Fund										
Total Receipts	20,500	Total Receipts	131,137	Total Receipts	5,480	Total Receipts	9,442	Total Receipts	3,698	170,257
Resources Available:	87,082	Resources Available:	633,355	Resources Available:	585,131	Resources Available:	301,292	Resources Available:	29,713	1,636,573
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual							230			
Principal Payments			255,000							
Interest Payments			106,125							
Miscellaneous			1,500							
Transfer to Children's Health Care Endowment Fund					6,263					
Transfer to County Health Fund										
Capital Outlay										
Restitution Payments									650	
Total Expenditures	0	Total Expenditures	362,625	Total Expenditures	6,263	Total Expenditures	230	Total Expenditures	650	369,768
Cash Balance Dec 31	87,082	Cash Balance Dec 31	270,730	Cash Balance Dec 31	578,868	Cash Balance Dec 31	301,062	Cash Balance Dec 31	29,063	1,266,805 **
										1,266,805 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (H)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-H

(1) Fund Name: Prosecutor's Training and Assistance		(2) Fund Name: Sheriff VIN Inspection		(3) Fund Name: Special County Road		(4) Fund Name: Special Prosecutor's Diversion		(5) Fund Name: Law Enforcement Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,930	Cash Balance Jan 1	3,614	Cash Balance Jan 1	75,278	Cash Balance Jan 1	210	Cash Balance Jan 1	11,628	92,660
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations									340	
Rent Received										
Interest Earned										
Transfer from Sylvan Grove RFD Fund										
Transfer from Delia Pittard Bequest Fund										
Fees	1,067		4,000				15,161			
Transfer from Road & Bridge Fund										
Reimbursements										
Total Receipts	1,067	Total Receipts	4,000	Total Receipts	0	Total Receipts	15,161	Total Receipts	340	20,568
Resources Available:	2,997	Resources Available:	7,614	Resources Available:	75,278	Resources Available:	15,371	Resources Available:	11,968	113,228
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	1,246		5,577				15,161		9,111	
Principal Payments										
Interest Payments										
Miscellaneous										
Transfer to Children's Health Care Endowment Fund										
Transfer to County Health Fund										
Capital Outlay					35,794					
Restitution Payments										
Total Expenditures	1,246	Total Expenditures	5,577	Total Expenditures	35,794	Total Expenditures	15,161	Total Expenditures	9,111	66,889
Cash Balance Dec 31	1,751	Cash Balance Dec 31	2,037	Cash Balance Dec 31	39,484	Cash Balance Dec 31	210	Cash Balance Dec 31	2,857	46,339 **
										46,339 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (I)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-I

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Repeater Board		LEPC - Emergency Planning		DARE		Water Recovery Team		Reappraisal Consultant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,449	Cash Balance Jan 1	528	Cash Balance Jan 1	786	Cash Balance Jan 1	2,637	Cash Balance Jan 1	1,869	15,269
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants										
Interest Earned										
Fees									1,600	
Miscellaneous	5						4		2	
Transfer from General Fund	10,000									
Total Receipts	10,005	Total Receipts	0	Total Receipts	0	Total Receipts	4	Total Receipts	1,602	11,611
Resources Available:	19,454	Resources Available:	528	Resources Available:	786	Resources Available:	2,641	Resources Available:	3,471	26,880
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	2,659		427		481				3,470	
Miscellaneous										
Salaries										
Commodities	43									
Total Expenditures	2,702	Total Expenditures	427	Total Expenditures	481	Total Expenditures	0	Total Expenditures	3,470	7,080
Cash Balance Dec 31	16,752	Cash Balance Dec 31	101	Cash Balance Dec 31	305	Cash Balance Dec 31	2,641	Cash Balance Dec 31	1	19,800 **
										19,800 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (J)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-J

(1) Fund Name: Emergency Management		(2) Fund Name: Emergency Management Grant		(3) Fund Name: ARPA		(4) Fund Name: Other Coronavirus Grants		(5) Fund Name: Equipment Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	78	Cash Balance Jan 1	151	Cash Balance Jan 1	495.833	Cash Balance Jan 1	34.964	Cash Balance Jan 1	50.000	581.026
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants					192					
Interest Earned										
Fees										
Miscellaneous										
Transfer from General Fund									90.000	
Total Receipts	0	Total Receipts	0	Total Receipts	192	Total Receipts	0	Total Receipts	90.000	90.192
Resources Available:	78	Resources Available:	151	Resources Available:	496.025	Resources Available:	34.964	Resources Available:	140.000	671.218
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual					235.920		34.964			
Miscellaneous										
Salaries										
Capital Outlay									13.899	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	235.920	Total Expenditures	34.964	Total Expenditures	13.899	284.783
Cash Balance Dec 31	78	Cash Balance Dec 31	151	Cash Balance Dec 31	260.105	Cash Balance Dec 31	0	Cash Balance Dec 31	126.101	386.435 **
										386.435 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (K)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-K

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Windpower Capital Improvement		Sheriff's Opiod								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants			7,307							
Interest Earned	882									
Fees										
Miscellaneous										
In Lieu of Tax	345,600									
Total Receipts	346,482	Total Receipts	7,307	Total Receipts	0	Total Receipts	0	Total Receipts	0	353,789
Resources Available:	346,482	Resources Available:	7,307	Resources Available:	0	Resources Available:	0	Resources Available:	0	353,789
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual										
Miscellaneous										
Salaries										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	346,482	Cash Balance Dec 31	7,307	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	353,789 **
										353,789 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lincoln County

will meet on September 10, 2025 at 7:15 PM at Lincoln County Courthouse Courtroom 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 and Revenue Neutral Rate.

Detailed budget information is available at Lincoln County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,348,481	37.330	3,424,854	40.015	3,552,799	2,548,036	39.119
Debt Service							
Road & Bridge	1,982,708	24.230	2,063,500	26.510	2,189,543	1,744,301	26.780
Special Bridge	63,815	3.526	300,000	3.042	300,000	47,509	0.729
Noxious Weed	115,128	1.640	74,000	1.158	111,488	71,678	1.100
Law Enforcement	63,565	0.310	70,000	0.896	70,000	55,444	0.851
County Health	280,381	0.521	281,640	1.879	231,908	154,805	2.377
Ambulance	517,821	4.738	507,891	4.835	509,294	270,620	4.155
Employee Benefits	1,528,461	27.885	1,760,309	16.657	1,873,684	1,341,977	20.603
Lincoln 911	55,475		50,000		259,886		
Refuse	330,334		312,344		389,930		
Ambulance Capital Outlay					119,181		
County Health Capital Outlay	40,615				65,337		
Home for Aged Improvement	29,656		25,000		166,409		
Noxious Weed Capital Outlay	62,870				16,859		
Appraiser Capital Outlay					17,976		
Non-Budgeted Funds-A	28,771						
Non-Budgeted Funds-B	626,127						
Non-Budgeted Funds-C	512,390						
Non-Budgeted Funds-D	183,125						
Non-Budgeted Funds-E	102,472						
Non-Budgeted Funds-F	123,191						
Non-Budgeted Funds-G	369,768						
Non-Budgeted Funds-H	66,889						
Non-Budgeted Funds-I	7,080						
Non-Budgeted Funds-J	284,783						
Non-Budgeted Funds-K							
Totals	10,723,906	100.180	8,869,538	94.992	9,874,294	6,234,369	95.714
						*Revenue Neutral Rate ** *	*95.287*
Less: Transfers	772,157		137,659		69,317		
Net Expenditure	9,951,749		8,731,879		9,804,977		
Total Tax Levied	6,522,352		6,205,999		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	65,109,337		65,334,703		65,134,978		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	3,915,000	3,665,000	3,410,000
Other	0	0	0
Lease Pur. Princ.	54,752	171,600	116,180
Total	3,969,752	3,836,600	3,526,180

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Dawn Harlow
County Clerk

Lincoln County

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2024		Current Yr Estimate 2025		Proposed Budget Year 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Free Mission Cemetery	600	0.356	1,500	0.366	3,618	600	1,583,516	0.379	0.380
Rosette Cemetery	910	0.464	2,000	0.483	6,436	951	1,929,112	0.493	0.494
Spillman Cemetery	1,990	0.443	3,000	0.452	20,079	2,155	4,662,748	0.462	0.463
Vesper Cemetery	4,797	1.663	4,000	1.688	16,040	2,000	1,171,103	1.708	1.709
Barnard RFD	40,857	3.622	33,403	3.729	38,460	32,279	8,457,264	3.817	3.818
Beverly RFD	48,034	2.985	45,821	3.057	45,151	41,500	13,263,524	3.129	3.130
First RFD	82,457	4.131	68,191	4.128	67,250	62,418	14,825,942	4.210	4.211
Hunter RFD	46,252	2.671	43,204	2.773	46,580	42,500	13,879,153	3.062	2.883
Sylvan Grove RFD	45,496	2.269	37,655	2.237	36,782	33,495	15,262,125	2.195	2.195

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Dawn Harlow
Clerk

Lincoln County 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	3,439,415	52.804	10,326
Debt Service			0
Road & Bridge	1,935,991	29.723	5,812
Special Bridge			0
Noxious Weed	101,235	1.554	304
Law Enforcement	55,273	0.849	166
County Health	164,481	2.525	494
Ambulance	289,699	4.448	870
Employee Benefits	1,632,319	25.061	4,901
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,618,413	116.963	22,873

2025 July 1 Valuation: 65,134,978

Valuation Factor: 65,134.978

Neighborhood Revitalization Subj to Rebate: 195,548

Neighborhood Revitalization factor: 195.548

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

CONSOLIDATED METHOD FUND PAGE 2026 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: Free Mission Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	3,963	3,877	2,997
Ad Valorem Tax	514	600	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		15	17
Recreational Vehicle Tax		1	0
16/20M Vehicle Tax		4	4
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
LAVTR			
Interest on Idle Funds			
Total Receipts	**514**	**620**	**21**
Resources Available:	**4,477**	**4,497**	**3,018**
Expenditures:			
Cemetery Operations	600	1,500	3,618
Cash Forward (2026 column)			
Total Expenditures	**600**	**1,500**	**3,618**
Unencumbered Cash Balance, Dec 31	3,877	2,997	xxxxxxxxxxxxx

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	3,618
Tax Required	600
Delinquency Computation % Rate	0
Amount of 2025 Ad Valorem Tax	600

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

Budgeted Fund Names	Ad Valorem Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	600	17	0	4	0	0
Total	600	17	0	4	0	0

County Treas MVT Estimate	17				
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	0.02773				
RVT Factor		0.00078			
16/20M Factor			0.00677		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00025

CONSOLIDATED METHOD FUND PAGE 2026 State of Kansas
County Special District

County Name Lincoln County
Special District Name Rosette Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	6,289	6,460	5,451
Ad Valorem Tax	972	951	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		32	24
Recreational Vehicle Tax		1	1
16/20M Vehicle Tax		7	8
Commercial Vehicle Tax		0	0
Watercraft Tax		0	1
LAVTR			
In Lieu of Taxes			
Donation	100		
Interest on Idle Funds	10		
Total Receipts	**1,082**	**991**	**34**
Resources Available:	**7,370**	**7,451**	**5,485**
Expenditures:			
Cemetery Operations	910	2,000	6,436
Cash Forward (2026 column)			
Total Expenditures	**910**	**2,000**	**6,436**
Unencumbered Cash Balance, Dec 31	6,460	5,451	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	6,436
		Tax Required	951
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	951

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	951	24	1	8	0	1
Total	951	24	1	8	0	1

County Treas MVT Estimate	24				
County Treas RVT Estimate		1			
County Treas 16/20M Estimate			8		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					1

MVT Factor	0.02550				
RVT Factor		0.00076			
16/20M Factor			0.00824		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00151

CONSOLIDATED METHOD FUND PAGE 2026 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: Spillman Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	18,057	18,656	17,871
Ad Valorem Tax	2,186	2,155	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		45	38
Recreational Vehicle Tax		1	0
16/20M Vehicle Tax		13	14
Commercial Vehicle Tax		0	0
Watercraft Tax		1	1
LAVTR			
In Lieu of Taxes			
Cemetery Lots			
Patronage Fees	12		
Interest on Idle Funds	391		
Total Receipts	**2,589**	**2,215**	**53**
Resources Available:	**20,646**	**20,871**	**17,924**
Expenditures:			
Cemetery Operations	1,990	3,000	20,079
Cash Forward (2026 column)			
Total Expenditures	**1,990**	**3,000**	**20,079**
Unencumbered Cash Balance, Dec 31	18,656	17,871	xxxxxxxxxxxxxx

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	20,079
Tax Required	2,155
Delinquency Computation % Rate	0
Amount of 2025 Ad Valorem Tax	2,155

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,155	38	0	14	0	1
Total	2,155	38	0	14	0	1

County Treas MVT Estimate	38
County Treas RVT Estimate	0
County Treas 16/20M Estimate	14
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	1

MVT Factor	0.01745
RVT Factor	0.00019
16/20M Factor	0.00638
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00032

CONSOLIDATED METHOD FUND PAGE 2026 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: Vesper Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	16,640	15,764	13,912
Ad Valorem Tax	2,153	2,000	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		108	99
Recreational Vehicle Tax		5	3
16/20M Vehicle Tax		32	24
Commercial Vehicle Tax		0	0
Watercraft Tax		3	2
LAVTR			
In Lieu of Taxes			
Sale of Plots	350		
Donations	1,020		
Interest on Idle Funds	397		
Total Receipts	**3,921**	**2,148**	**128**
Resources Available:	**20,561**	**17,912**	**14,040**
Expenditures:			
Cemetery Operations	4,797	4,000	16,040
Cash Forward (2026 column)			
Total Expenditures	**4,797**	**4,000**	**16,040**
Unencumbered Cash Balance, Dec 31	15,764	13,912	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	16,040
		Tax Required	2,000
		Delinquency Computation % Rate	0
		Amount of 2025 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 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,000	99	3	24	0	2
Total	2,000	99	3	24	0	2

County Treas MVT Estimate	99
County Treas RVT Estimate	3
County Treas 16/20M Estimate	24
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	2

MVT Factor	0.04973
RVT Factor	0.00130
16/20M Factor	0.01223
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00125

CONSOLIDATED METHOD FUND PAGE 2026 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: Barnard RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	2,979	4,750	4,832
Ad Valorem Tax	31,837	32,279	xxxxxxxxxxxxxx
Delinquent Tax	389		
Motor Vehicle Tax	680	777	888
Recreational Vehicle Tax	34	37	45
16/20M Vehicle Tax	149	369	392
Commercial Vehicle Tax		0	0
Watercraft Tax		23	24
LAVTR			
In Lieu of Taxes			
Miscellaneous Income/Sale of Equipment	9,199		
Interest on Idle Funds	341		
Total Receipts	**42,629**	**33,485**	**1,349**
Resources Available:	**45,607**	**38,235**	**6,181**
Expenditures:			
Personal Services	1,500	1,100	1,100
Commodities	16,780	10,000	10,000
Contractual	14,577	10,000	10,000
Capital Outlay			
Transfer To Special Equipment	8,000	12,303	17,360
Cash Forward (2026 column)			
Total Expenditures	**40,857**	**33,403**	**38,460**
Unencumbered Cash Balance, Dec 31	4,750	4,832	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	38,460
		Tax Required	32,279
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	32,279

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	32,279	888	45	392	0	24
Total	32,279	888	45	392	0	24

County Treas MVT Estimate	888				
County Treas RVT Estimate		45			
County Treas 16/20M Estimate			392		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					24

MVT Factor	0.02751				
RVT Factor		0.00139			
16/20M Factor			0.01214		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00074

CONSOLIDATED METHOD FUND PAGE 2026 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: Beverly RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	5,467	3,931	1,587
Ad Valorem Tax	41,108	41,500	xxxxxxxxxxxxxx
Delinquent Tax	278		
Motor Vehicle Tax	1,400	1,522	1,629
Recreational Vehicle Tax	37	56	39
16/20M Vehicle Tax	214	316	315
Commercial Vehicle Tax	52	67	56
Watercraft Tax	0	16	25
LAVTR			
In Lieu of Taxes			
Donation			
Miscellaneous/Sale of Equipment	3,191		
Interest on Idle Funds	218		
Total Receipts	**46,497**	**43,477**	**2,064**
Resources Available:	**51,965**	**47,408**	**3,651**
Expenditures:			
Personal Services	1,400	1,400	1,400
Commodities	8,980	12,000	12,000
Contractual	15,654	13,000	13,000
Capital Outlay			
Transfer To Special Equipment	22,000	19,421	18,751
Cash Forward (2026 column)			
Total Expenditures	**48,034**	**45,821**	**45,151**
Unencumbered Cash Balance, Dec 31	3,931	1,587	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	45,151
		Tax Required	41,500
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	41,500

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	41,500	1629	39	315	56	25
Total	41,500	1,629	39	315	56	25

County Treas MVT Estimate	1,629				
County Treas RVT Estimate		39			
County Treas 16/20M Estimate			315		
County Treas Commercial Vehicle Tax Estimate				56	
County Treas Watercraft Tax Estimate					25

MVT Factor	0.03925				
RVT Factor		0.00094			
16/20M Factor			0.00759		
Commercial Vehicle Factor				0.00135	
Watercraft Factor					0.00060

CONSOLIDATED METHOD FUND PAGE 2026 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: First RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan 1	5,002	4,648	1,689
Ad Valorem Tax	62,064	62,418	xxxxxxxxxxxxxx
Delinquent Tax	172		
Motor Vehicle Tax	1,970	1,843	2,281
Recreational Vehicle Tax	83	77	69
16/20M Vehicle Tax	422	457	492
Commercial Vehicle Tax	239	408	262
Watercraft Tax		29	39
LAVTR			
In Lieu of Taxes			
Donation			
Miscellaneous/Sale of Equipment	17,035		
Interest on Idle Funds	119		
Total Receipts	**82,104**	**65,232**	**3,143**
Resources Available:	**87,106**	**69,880**	**4,832**
Expenditures:			
Personal Services	700	1,000	1,000
Commodities	15,475	20,000	20,000
Contractual	39,783	20,000	20,000
Capital Outlay		0	0
Transfer To Special Equipment	26,500	27,191	26,250
Cash Forward (2026 column)			
Total Expenditures	**82,457**	**68,191**	**67,250**
Unencumbered Cash Balance, Dec 31	4,648	1,689	xxxxxxxxxxxxxx

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	67,250
Tax Required	62,418
Delinquency Computation % Rate	0
Amount of 2025 Ad Valorem Tax	62,418

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	62,418	2281	69	492	262	39
Total	62,418	2,281	69	492	262	39

County Treas MVT Estimate	2,281				
County Treas RVT Estimate		69			
County Treas 16/20M Estimate			492		
County Treas Commercial Vehicle Tax Estimate				262	
County Treas Watercraft Tax Estimate					39

MVT Factor	0.03654				
RVT Factor		0.00111			
16/20M Factor			0.00788		
Commercial Vehicle Factor				0.00420	
Watercraft Factor					0.00062

CONSOLIDATED METHOD FUND PAGE 2026 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: Hunter RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	8,681	4,004	2,426
Ad Valorem Tax	40,531	40,000	xxxxxxxxxxxxxx
Delinquent Tax	144		
Motor Vehicle Tax	539	1,294	1,246
Recreational Vehicle Tax	5	14	9
16/20M Vehicle Tax	125	287	365
Commercial Vehicle Tax		17	21
Watercraft Tax		14	13
LAVTR			
In Lieu of Taxes			
Surplus Equipment Sale			
Interest on Idle Funds	231		
Total Receipts	**41,575**	**41,626**	**1,654**
Resources Available:	**50,256**	**45,630**	**4,080**
Expenditures:			
Personal Services	480	1,000	1,000
Commodities	8,652	15,000	15,000
Contractual	16,120	16,000	16,000
Capital Outlay			
Transfer To Special Equipment	21,000	11,204	14,580
Cash Forward (2026 column)			
Total Expenditures	**46,252**	**43,204**	**46,580**
Unencumbered Cash Balance, Dec 31	4,004	2,426	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	46,580
		Tax Required	42,500
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	42,500

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	40,000	1246	9	365	21	13
Total	40,000	1,246	9	365	21	13

County Treas MVT Estimate	1,246				
County Treas RVT Estimate		9			
County Treas 16/20M Estimate			365		
County Treas Commercial Vehicle Tax Estimate				21	
County Treas Watercraft Tax Estimate					13

MVT Factor	0.03115				
RVT Factor		0.00023			
16/20M Factor			0.00913		
Commercial Vehicle Factor				0.00053	
Watercraft Factor					0.00033

CONSOLIDATED METHOD FUND PAGE 2026 State of Kansas
County Special District

County Name Lincoln County
Special District Name Sylvan Grove RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	6,964	2,795	963
Ad Valorem Tax	33,089	33,495	xxxxxxxxxxxxxx
Delinquent Tax	895		
Motor Vehicle Tax	1,735	1,802	1,669
Recreational Vehicle Tax	46	55	43
16/20M Vehicle Tax	316	338	425
Commercial Vehicle Tax	1	0	1
Watercraft Tax		91	141
LAVTR			
In Lieu of Taxes	145	42	45
Miscellaneous	2,272		
Interest on Idle Funds	2,828		
Total Receipts	**41,328**	**35,823**	**2,324**
Resources Available:	**48,292**	**38,618**	**3,287**
Expenditures:			
Personal Services	1,800	3,400	3,400
Commodities	6,585	10,750	10,750
Contractual	16,611	13,000	12,000
Capital Outlay			
Transfer To Special Equipment	20,500	10,505	10,632
Cash Forward (2026 column)			
Total Expenditures	**45,496**	**37,655**	**36,782**
Unencumbered Cash Balance, Dec 31	2,795	963	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	36,782
		Tax Required	33,495
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	33,495

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	33,495	1669	43	425	1	141
Total	33,495	1,669	43	425	1	141

County Treas MVT Estimate	1,669				
County Treas RVT Estimate		43			
County Treas 16/20M Estimate			425		
County Treas Commercial Vehicle Tax Estimate				1	
County Treas Watercraft Tax Estimate					141

MVT Factor	0.04983				
RVT Factor		0.00128			
16/20M Factor			0.01269		
Commercial Vehicle Factor				0.00003	
Watercraft Factor					0.00421

Lincoln County

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Spillman Cemetery Memorial										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	72.672	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		72.672
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Earned										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	72.672	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	72.672
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	72.672	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	72.672
										72.672

** Note: These two block figures should agree.

CPA Summary

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS - LINCOLN COUNTY, ss.

Brandy Sensmeier, being first duly sworn, deposes and says: That she 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 20th day of August, 2025, with subsequent publications being made on the following dates:

Wed., -, 2025; Wed., -, 2025; Wed., -, 2025.

Brandy Sensmeier

Subscribed and sworn before me this 17th day of August, 2025.

Lauren E. Houchens
Notary Public

My Commission expires:

1\17\27

NOTARY PUBLIC - State of Kansas
Lauren E. Houchens
My Appt. Expires 1\17\27

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, August 20, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Lincoln County
will meet on September 10, 2025 at 7:15 PM at Lincoln County Courthouse Courtroom 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 and Revenue Neutral Rate
Detailed budget information is available at Lincoln County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget
Estimated Tax Rate is subject to change depending on the final assessed valuation

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,348,481	37.330	3,424,854	40.015	3,552,799	2,548,036	39.119
Debt Service							
Road & Bridge	1,982,708	24.230	2,063,500	26.510	2,189,543	1,744,301	26.780
Special Bridge	63,815	3.526	300,000	3.042	300,000	47,509	0.729
Noxious Weed	115,128	1.640	74,000	1.158	111,488	71,678	1.100
Law Enforcement	63,565	0.310	70,000	0.896	70,000	55,444	0.851
County Health	280,381	0.321	281,640	1.879	231,908	154,805	2.377
Ambulance	517,821	4.738	507,891	4.833	509,294	270,620	4.155
Employee Benefits	1,528,461	17.885	1,760,309	16.657	1,873,684	1,341,977	20.603
Lincoln 911	55,475		50,000		259,886		
Refuse	330,334		312,344		389,930		
Ambulance Capital Outlay					119,181		
County Health Capital Outlay	40,615				65,337		
Home for Aged Improvement	29,656		25,000		166,409		
Noxious Weed Capital Outlay	62,870				16,859		
Appraiser Capital Outlay					17,976		
Non-Budgeted Funds-A	28,771						
Non-Budgeted Funds-B	626,127						
Non-Budgeted Funds-C	512,390						
Non-Budgeted Funds-D	183,115						
Non-Budgeted Funds-E	102,472						
Non-Budgeted Funds-F	123,191						
Non-Budgeted Funds-G	369,768						
Non-Budgeted Funds-H	66,889						
Non-Budgeted Funds-I	7,080						
Non-Budgeted Funds-J	284,783						
Non-Budgeted Funds-K							
Totals	10,723,906	100.180	8,869,538	94.992	9,874,294	6,234,369	95.714
					Revenue Neutral Rate **		05.287
Less: Transfers	772,157		137,659		69,317		
Net Expenditure	9,951,749		8,731,879		9,804,977		
Total Tax Levied	6,522,352		6,205,999		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	65,109,337		65,334,703		65,134,978		

Outstanding Indebtedness, January 1.

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	3,915,000	3,665,000	3,410,000
Other	0	0	0
Lease Pur. Princ.	54,752	171,600	116,180
Total	3,969,752	3,836,600	3,526,180

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Dawn Harlow
County Clerk

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2024		Current Yr Estimate 2025		Proposed Budget Year 2026				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Estimated Valuation	Proposed Estimated Tax Rate*	Revenue Neutral Rate**
Free Masson Cemetery	600	0.356	1,500	0.366	3,618	600	1,583,516	0.379	0.380
Rosetta Cemetery	910	0.464	2,000	0.483	8,436	951	1,929,112	0.493	0.494
Spillman Cemetery	1,990	0.443	3,000	0.452	20,079	2,155	4,662,748	0.462	0.463
Vesper Cemetery	4,797	1.663	4,000	1.688	16,040	2,000	1,171,103	1.708	1.709
Barnard RFD	40,857	3.622	33,403	3.729	38,460	32,279	8,457,264	3.817	3.818
Beverly RFD	48,034	2.985	45,821	3.057	45,151	41,500	13,263,524	3.129	3.130
First RFD	82,457	4.131	68,191	4.128	67,250	62,418	14,825,942	4.210	4.211
Hunter RFD	46,252	2.671	43,204	2.773	46,580	42,500	13,879,153	3.062	2.883
Sylvan Grove RFD	45,496	2.269	37,855	2.237	36,782	35,495	15,262,125	2.195	2.195

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Dawn Harlow
Clerk

Page No. 3

*Size reduced to fit printable area.
*Actual size: 4x12.5"

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS - LINCOLN COUNTY, ss.

Brandy Sensmeier, being first duly sworn, deposes and says: That she 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 20th day of August, 2025, with subsequent publications being made on the following dates:

Wed., —, 2025; Wed., —, 2025; Wed., —, 2025.

Brandy Sensmeier

Subscribed and sworn before me this 20th day of August, 2025.

Notary Public

My Commission expires:

11/17/25

LEGAL NOTICE

Published in the Lincoln Sentinel-Republican August 20, 2025

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Hunter Rural Fire District

will meet on September 10, 2025 at 7:00 PM at Lincoln County Courthouse Courtroom for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	2.883	Proposed Tax Rate	3.062

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Roll Call Vote

A Roll Call Vote of the Lincoln County Board of Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 09/10/25
Resolution No. 2025-19

Governing Body Member	Yes	No	No Vote
Debora Smith	X		
Leon Hart			Not Present
Kenny Meitler	X		
TOTAL			

Certified:

Resolution No. 2025-19

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

WHEREAS, the Revenue Neutral Rate for Lincoln County was calculated as 95.287 mills by the Lincoln County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Lincoln County shall levy a property tax rate exceeding the Revenue Neutral Rate of 95.287 mills. This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 10th day of September, 2025 and **SIGNED** by the Lincoln County Board of Commissioners.

Debora Smith, Chairman

THE SEAL OF LINCOLN COUNTY COUNTY CLERK KANSAS

Attest:

Leon Hart, Vice Chairman

Kenny Meitler, Member

Dawn M Harlow, County Clerk

Roll Call Vote

A Roll Call Vote of the Hunter Rural Fire District To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 09/10/25
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Darrel Cheney			Not Present
Doug Sulsar	✓		
Mark Heller	✓		
Steve Errebo	✓		
Terry Heller			Not Present
TOTAL			

Certified:

Resolution No. 2025-01

A RESOLUTION OF THE HUNTER RURAL FIRE DISTRICT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Hunter Rural Fire District was calculated as 2.883 mills by the Lincoln County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Hunter Rural Fire District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Hunter Rural Fire District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE HUNTER RURAL FIRE DISTRICT:

The Hunter Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.883 mills.

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

ADOPTED this 10th day of September, 2025 and **SIGNED** by the Governing Body.