2025

Amended
Certificate
For Calendar Year 2025

To the Clerk of Lincoln County, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
Lincoln County, Kansas
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.

Table of Contents:		Page No.	2025 Amended Budget: Amount of 2024 Tax that was Levied	2025 Amended Budget: Adopted 2025 Expenditures	2025 Amended Budget: Proposed Amended 2025 Expenditures
Fund	**K.S.A.**				
General	79-1946	2	2,614,338	3,528,912	3,648,912
Health	65-204	3	122,743	281,640	313,640
Hunter RFD	19-3610	4	40,000	43,394	68,394
Totals		xxxxxxxxxx	2,777,081	3,853,946	4,030,946
Summary of Amendments		5			

Attested date: Dec. 31 2025

County Clerk

Assisted by:

Address:

Email:

Governing Body

CPA Summary

Lincoln County, Kansas 2025

Adopted Budget

General	2025 Adopted Budget	2025 Proposed Budget
Unencumbered Cash Balance January 1	279,532	404,914
Receipts:		
Ad Valorem Tax	2,614,338	2,614,338
Delinquent Tax	24,000	24,000
Motor Vehicle Tax	113,903	113,903
Recreational Vehicle Tax	3,399	3,399
16/20M Vehicle Tax	17,465	17,465
Commercial Vehicle Tax	7,701	7,701
Watercraft Tax	2,613	2,613
Gross Earnings (Intangible) Tax	9,053	9,053
Local Alcoholic Liquor & In Lieu of Taxes	6,402	6,402
Local Sales Tax	400,000	533,194
Interest & Charges on Delinquent Taxes	13,000	34,989
Neighborhood Revitalization	-6,230	-6,230
Officer & License Fees & In Lieu of Taxes (IRB)	26,882	26,882
Interest on Idle Funds	75,000	169,377
Transfers	18,000	18,000
Total Receipts	**3,325,526**	**3,575,086**
Resources Available:	**3,605,058**	**3,980,000**
Expenditures:		
County Commission	50,735	50,735
County Clerk	132,076	132,076
County Treasurer	143,056	143,056
County Attorney	148,168	148,168
Register of Deeds	64,532	64,532
Sheriff	597,000	597,000
Clerk of the District Court	95,100	95,100
Courthouse General	143,734	143,734
Emergency Preparedness	64,536	64,536
Special Reappraisal	172,412	172,412
Special Building	0	0
Election	40,130	40,130
Recycling	19,000	19,000
Communications	236,000	236,000
Human Resources	53,222	53,222
Floodplain Management/Administrator	103,300	103,300
Appropriations	1,465,911	1,465,911
Transfer to Special Funds		120,000
Total Expenditures	**3,528,912**	**3,648,912**
Unencumbered Cash Balance December 31	76,146	331,088

CPA Summary

Lincoln County, Kansas 2025

Adopted Budget

Health	2025 Adopted Budget	2025 Proposed Budget
Unencumbered Cash Balance January 1	5,161	35,275
Receipts:		
Ad Valorem Tax	122,743	122,743
Delinquent Tax	0	
Motor Vehicle Tax	1,588	3,797
Recreational Vehicle Tax	47	47
16/20M Vehicle Tax	243	243
Commercial Vehicle Tax	107	107
Watercraft Tax	36	36
Reimbursements & Grants	155,500	155,500
In Liue of Tax	27	27
Neighborhood Revitalization	-237	-237
Miscellaneous		
Interest on Idle Funds		
Total Receipts	**280,054**	**282,263**
Resources Available:	**285,215**	**317,537**
Expenditures:		
Salaries	214,231	214,231
Contractual	37,759	37,759
Commodities	15,650	15,650
Capital Outlay	14,000	14,000
Transfer to Health Capital Outlay Fund		32,000
Total Expenditures	**281,640**	**313,640**
Unencumbered Cash Balance December 31	3,575	3,897

CPA Summary

Lincoln County, Kansas 2025

Adopted Budget

Hunter RFD	2025 Adopted Budget	2025 Proposed Budget
Unencumbered Cash Balance January 1	1,768	4,004
Receipts:		
Ad Valorem Tax	40,000	40,000
Delinquent Tax	0	0
Motor Vehicle Tax	1,294	1,294
Recreational Vehicle Tax	14	14
16/20M Vehicle Tax	287	287
Commercial Vehicle Tax	17	17
Watercraft Tax	14	14
Ambulance Runs		
Local Alcoholic Liquor & In Lieu of Taxes		
Grants		
Equipment Sale		27,750
Excise Tax		
Neigborhood Revitalization		
Interest on Idle Funds		
Total Receipts	**41,626**	**69,376**
Resources Available:	**43,394**	**73,380**
Expenditures:		
Salaries	1,000	1,000
Contractual	15,000	15,000
Commodities	16,000	16,000
Capital Outlay		
Transfer to Special Equipment Fund	11,394	36,394
Total Expenditures	**43,394**	**68,394**
Unencumbered Cash Balance December 31	0	4,986

CPA Summary

Notice of Budget Hearing for Amending the

2025 Budget

The governing body of

Lincoln County, Kansas

will meet on the day of December 31, 2025 at 9:00 a.m. at Lincoln County Commission Meeting Room, 216 E Lincoln Ave for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at County Clerk's Office 216 E Lincoln Ave, Lincoln, KS 67455 and will be available at this hearing.

Summary of Amendments

Fund	2025 Adopted Budget			2025 Proposed Amended Expenditures
	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	
General	40.015	2,614,338	3,528,912	3,648,912
Health	1.879	122,743	281,640	313,640
Hunter RFD	2.773	40,000	43,394	68,394

Dawn M. Harlow

County Clerk

Notice of Budget Hearing

(First Published in Lincoln Sentinel-Republican on Wednesday, December 17, 2025)

Notice of Budget Hearing for Amending the

2025 Budget

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Summary of Amendments

Fund	2025 Adopted Budget: Actual Tax Rate	2025 Adopted Budget: Amount of Tax that was Levied	2025 Adopted Budget: Expenditures	2025 Proposed Amended Expenditures
General	40.015	2,614,338	3,528,912	3,648,912
Health	1.879	122,743	281,640	313,640
Hunter RFD	2.773	40,000	43,394	68,394

Dawn M. Harlow
County Clerk

General Public Transportation
for all residents of Lincoln County

CCCK, inc.
TRANSPORTATION

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Monday—Friday
8:00 a.m.—5:00 p.m.

First come, first served basis
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Have a great week!