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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	2,981,084	2,291,336	35.062
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	1,932,172	1,342,574	20.544
Special Bridge	68-1135	9	200,000	196,786	3.011
Noxious Weed	2-1318	9	105,000	98,660	1.510
Law Enforcement	12-11a01	10	66,000	38,086	.583
County Health	65-204	10	306,909	212,253	3.248
Ambulance	65-6113	11	505,092	190,525	2.915
Employee Benefits	12-16,102	11	1,683,096	1,619,451	24.780
Lincoln 911		12	229,952		
Refuse		12	382,253		
Ambulance Capital Outlay		13	19,181		
County Health Capital Outlay		13	99,567		
Home for Aged Improvement		14	110,069		
Noxious Weed Capital Outlay		14	64,229		
Reappraisal 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		xxxxx	8,702,580	5,989,671	91.653
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		27			65,352,503
Combined Rate and Budget Hearing 2		28			
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		29			

Revenue Neutral Rate: 88.008

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

Attest: November 15, 2022
County Clerk

THE SEAL OF LINCOLN COUNTY KANSAS CLERK

Governing Body

CPA Summary

Lincoln County 2023

CERTIFICATE (2)

Table of Contents:		Page No.	2023 Adopted Budget			
			Expenditures	Amount of 2022 Ad Valorem Tax	County Clerk's Use Only	
					Nov. 1 Final Assessed Valuation	Final Tax Rate*
Fund	K.S.A.					
Free Mission Cemetery Distric	15-1015	29	3,823	600		
Rosette Cemetery District	15-1015	30	6,666	951		
Spillman Cemetery District	15-1015	31	12,775	2,155		
Vesper Cemetery District	15-1015	32	14,039	1,999		
Barnard RFD	19-3610	33	33,951	32,276		
Beverly RFD	19-3610	34	44,902	41,500		
First RFD	19-3610	35	67,100	62,418		
Hunter RFD	19-3610	36	41,579	40,000		
Sylvan Grove RFD	19-3610	37	36,202	33,495		
			0	0		

Lincoln County 2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,207,126	100,165	2,471	17,774	5,276	1,781
Debt Service						
Road & Bridge	1,581,980	71,795	1,771	12,739	3,781	1,277
Special Bridge	128,131	5,815	143	1,032	306	103
Noxious Weed	81,898	3,717	92	659	196	66
Law Enforcement	55,694	2,528	62	448	133	45
County Health	138,438	6,283	155	1,115	331	112
Ambulance	377,700	17,141	423	3,041	903	305
Employee Benefits	1,184,070	53,736	1,326	9,535	2,830	955
TOTAL	5,755,037	261,180	6,443	46,343	13,756	4,644

County Treas Motor Vehicle Estimate 261,180

County Treas Recreational Vehicle Estimate 6,443

County Treas 16/20M Vehicle Estimate 46,343

County Treas Commercial Vehicle Tax Estimate 13,756

County Treas Watercraft Tax Estimate 4,644

Motor Vehicle Factor 0.04538

Recreational Vehicle Factor 0.00112

16/20M Vehicle Factor 0.00805

Commercial Vehicle Factor 0.00239

Watercraft Factor 0.00081

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Treasurer's Motor Veh	General	17,697	13,262	20,000	K.S.A 8-145
General	Transportation Bus	10,000	20,000	23,000	Resolution
General	Rescue Squad	29,332	30,576	32,696	K.S.A 12-110d
General	Capital Improvement	50,000	-	-	K.S.A 19-120
General	County Repeater Board	-	10,000	10,000	K.S.A 19-119
Road & Bridge	Special Machinery	260,000	-	-	K.S.A 68-141g
Road & Bridge	Special Highway Improvement	639,837	-	-	K.S.A 68-590
Road & Bridge	Special County Road	-	-	-	K.S.A. 68-141g
County Health	County Health C.O.	20,000	-	-	K.S.A 65-204
Delia Pittard Bequest	Children's Health Care Endowme	4,331	-	-	Resolution
Ambulance	Ambulance C.O.	-	5,000	-	K.S.A 12-110d
Noxious Weed	Noxious Weed C.O.	9,000	10,000	10,000	K.S.A 2-1318
	Total	1,040,197	88,838	95,696	
	Adjustments*		13,262	20,000	
	Adjusted Totals	1,040,197	75,576	75,696	

*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, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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	4,165,000	3/1 & 9/1	3/1	121,200	250,000	113,700	250,000
Total Revenue Bonds					**4,165,000**			**121,200**	**250,000**	**113,700**	**250,000**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**4,165,000**			**121,200**	**250,000**	**113,700**	**250,000**

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, 2022	Payments Due 2022	Payments Due 2023
Sheriff - Surveillance Cameras	3/18/2021	36	0.00	55,000	36,667	18,333	18,333
Election Equipment	6/1/2021	36	0.00	47,091	31,394	15,697	15,697
CIC Computer Software	10/4/2021	60	6.00	125,895	113,450	32,699	32,699
				Totals	**181,511**	**66,729**	**66,729**

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

Lincoln County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	479,051	509,893	215,836
Receipts:			
Ad Valorem Tax	1,935,067	2,140,912	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	28,979	15,000	25,000
Motor Vehicle Tax	100,963	89,215	100,165
Recreational Vehicle Tax	2,360	1,791	2,471
16/20M Vehicle Tax	17,182	15,977	17,774
Commercial Vehicle Tax	4,859	5,001	5,276
Watercraft Tax	1,721	1,789	1,781
Gross Earnings (Intangible) Tax	7,153	4,547	4,502
LAVTR		0	0
City and County Revenue Sharing		0	0
Mineral Production Tax			
Local Alcoholic Liquor	4,454	4,090	4,910
Compensating Use Tax			
Local Sales Tax	387,138	300,000	300,000
Interest & Charges on Delinquent Taxes	33,481	15,000	15,000
Officer's Fees	35,514	20,000	20,000
Other Licenses and Fees	6,439	5,000	5,000
Transfer from Treasurer Motor Vehicle F	17,697	13,262	20,000
Reimbursements			
Void warrants			
In Lieu of Taxes (IRB)	1,299	1,348	1,491
Interest on Idle Funds	25,051	20,000	20,000
Neighborhood Revitalization Rebate	(4,055)	-3,357	-2,720
Miscellaneous	11,534		
Does miscellaneous exceed 10% of Total			
Total Receipts	**2,616,836**	**2,649,575**	**540,650**
Resources Available:	**3,095,887**	**3,159,468**	**756,486**

Lincoln County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	3,095,887	3,159,468	756,486
Expenditures:			
County Commission	47,203	48,000	47,852
County Clerk	95,336	102,327	107,536
County Treasurer	109,106	122,644	133,480
County Attorney	118,257	142,785	144,255
Register of Deeds	46,505	47,123	52,833
Sheriff	471,039	484,000	529,725
Clerk of the District Court	54,697	62,518	79,900
Courthouse General	168,281	170,654	174,100
Emergency Preparedness	44,954	55,812	61,500
Special Reappraisal	115,091	115,100	145,608
Special Building	0	10,000	10,000
Election	30,020	32,100	36,100
Recycling	19,758	25,000	25,000
Communications	172,918	199,500	210,766
Human Resources	50,666	42,687	48,798
Appropriations	1,042,163	1,283,382	1,173,631
Subtotal	2,585,994	2,943,632	2,981,084
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**2,585,994**	**2,943,632**	**2,981,084**
Unencumbered Cash Balance Dec 31	509,893	215,836	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amou	2,665,795	2,990,960	2,981,084
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,981,084
		Tax Required	2,224,598
	Delinquent Comp Rate:	3.0%	66,738
		Amount of 2022 Ad Valorem Tax	2,291,336

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commission			
Salaries	40,248	41,000	40,852
Contractual	5,768	4,000	4,000
Commodities	1,187	3,000	3,000
Capital Outlay		0	0
Reimbursements		0	0
Total	47,203	48,000	47,852
County Clerk			
Salaries	93,858	95,874	101,084
Contractual	4,135	4,385	4,384
Commodities	664	3,700	3,700
Capital Outlay		0	0
Reimbursements	(3,321)	(1,632)	(1,632)
Total	95,336	102,327	107,536
County Treasurer			
Salaries	103,422	113,444	124,280
Contractual	2,588	4,000	4,000
Commodities	3,096	5,200	5,200
Capital Outlay		0	0
Total	109,106	122,644	133,480
County Attorney			
Salaries	98,312	97,985	99,455
Contractual	14,910	35,000	35,000
Commodities	1,469	7,800	7,800
Capital Outlay	3,810	2,000	2,000
Reimbursements	(244)	0	
Total	118,257	142,785	144,255
Register of Deeds			
Salaries	44,094	43,473	49,133
Contractual	2,581	3,300	3,300
Commodities	230	350	400
Capital Outlay		0	0
Reimbursements	(400)	0	0
Total	46,505	47,123	52,833
Sheriff			
Salaries	463,182	471,500	485,000
Contractual	92,747	71,000	71,000
Commodities	84,933	105,500	137,725
Capital Outlay - Building		5,000	5,000
Reimbursements	(169,823)	(169,000)	(169,000)
Total	471,039	484,000	529,725
Clerk of the District Court			
Contractual	45,894	58,118	66,700
Commodities	3,949	1,200	2,000
Capital Outlay	5,228	3,800	12,000
Reimbursements	(374)	(600)	(800)
Total	54,697	62,518	79,900
Courthouse General			
Salaries	36,456	60,654	64,100
Contractual	122,234	90,000	90,000
Commodities	44,875	15,000	15,000
Capital Outlay	20,000	5,000	5,000
Storm Damages	43,501	0	
Reimbursements	(98,785)	0	
Total	168,281	170,654	174,100
Total - Page 6b	**1,110,424**	**1,180,051**	**1,269,681**

Lincoln County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Emergency Preparedness			
Salaries	32,890	42,312	43,500
Contractual	8,727	10,000	11,000
Commodities	3,460	3,500	7,000
Capital Outlay		0	0
Reimbursements	(123)	0	0
Total	44,954	55,812	61,500
Special Reappraisal			
Salaries	78,619	78,500	106,908
Contractual	34,081	31,600	33,700
Commodities	2,649	5,000	5,000
Capital Outlay		0	0
Reimbursements	(258)	0	0
Total	115,091	115,100	145,608
Special Building			
Building Construction & Maintenance		10,000	10,000
Total	0	10,000	10,000
Election			
Salaries		2,500	3,500
Contractual	11,484	25,600	28,600
Commodities	18,536	4,000	4,000
Capital Outlay		0	
Reimbursements		0	
Total	30,020	32,100	36,100
Recycling			
Salaries	7,377	0	0
Contractual	12,159	23,000	23,000
Commodities	222	2,000	2,000
Capital Outlay		0	0
Reimbursements		0	0
Total	19,758	25,000	25,000
Communications			
Salaries	163,722	189,000	197,266
Contractual	8,509	10,000	10,000
Commodities	687	500	500
Capital Outlay		0	3,000
Total	172,918	199,500	210,766
Human Resources			
Salaries	47,278	38,562	45,073
Contractual	2,682	3,375	3,125
Commodities	706	750	600
Capital Outlay		0	0
Total	50,666	42,687	48,798
Total - Page 6c	**433,407**	**480,199**	**537,772**

Lincoln County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Appropriations			
Mental Health	7,000	11,000	11,990
Economic Development	118,000	122,305	122,305
Historical Society	4,500	4,500	4,500
Hospital Maintenance	500,000	500,000	500,000
Special Alcohol & Drug	0	1,000	1,000
Services for the Elderly	60,000	60,000	60,000
Occupational Center of Kansas	7,000	9,000	9,000
Soil Conservation	22,000	22,000	23,000
CASA	5,000	5,000	5,000
Nursing Home	60,000	60,000	100,000
Juvenile Detention	450	1,000	1,500
Abandoned Cemeteries	1,406	2,500	2,000
LEP Program	13,500	13,500	13,500
City of Lincoln Recreation Commission	25,000	25,000	25,000
Liability Insurance	44,739	49,213	64,172
County Fair	12,200	12,200	12,000
Safety Center	3,675	0	0
Computer Contract	63,341	69,088	47,468
Promotion and Advertising	1,520	2,000	2,000
North Central Regional Planning	3,500	3,500	3,500
Transfer to Transportation Bus Fund	10,000	20,000	23,000
Transfer to Rescue Squad Fund	29,332	30,576	32,696
Transfer to Capital Improvement Fund	50,000	0	0
Transfer to County Repeater Board Fund		10,000	10,000
Equitable Wage Increases		50,000	0
Courthouse Restoration		200,000	100,000
Total	1,042,163	1,283,382	1,173,631
Total - Page 6d	**1,042,163**	**1,283,382**	**1,173,631**
Total - Page 6b	1,110,424	1,180,051	1,269,681
Total - Page 6c	433,407	480,199	537,772
Total Detail Expenditures**	**2,585,994**	**2,943,632**	**2,981,084**

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

Lincoln County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amour			0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2022 Ad Valorem Tax	0

Lincoln County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	169,686	188,677	217,815
Receipts:			
Ad Valorem Tax	1,899,745	1,534,521	xxxxxxxxxxxxxxxx
Delinquent Tax	26,771	8,000	8,000
Motor Vehicle Tax	92,254	87,587	71,795
Recreational Vehicle Tax	2,159	1,757	1,771
16/20M Vehicle Tax	14,698	15,687	12,739
Commercial Vehicle Tax	4,509	4,909	3,781
Watercraft Tax	1,607	1,756	1,277
Special City & County Highway	233,806	239,191	242,649
County Equalization			
Reimbursements	165,127	30,000	30,000
In Lieu of Tax	1,276	1,323	1,056
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,980)	-3,421	-2,181
Miscellaneous	106,761	40,000	40,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,544,733**	**1,961,310**	**410,887**
Resources Available:	**2,714,419**	**2,149,987**	**628,702**
Expenditures:			
Salaries	598,847	732,172	732,172
Contractual	195,326	200,000	200,000
Commodities	756,905	900,000	900,000
Capital Outlay	74,827	100,000	100,000
Transfer to Special Machinery Fund	260,000	0	0
Transfer to Special Highway Improvemer	639,837	0	0
Transfer to Special County Road Fund		0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**2,525,742**	**1,932,172**	**1,932,172**
Unencumbered Cash Balance Dec 31	188,677	217,815	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,673,956	2,132,172	1,932,172
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,932,172
		Tax Required	1,303,470
	Delinquent Comp Rate:	3.0%	39,104
		Amount of 2022 Ad Valorem Tax	1,342,574

Lincoln County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	191,883	8,864	1,707
Receipts:			
Ad Valorem Tax	105,189	124,287	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,631	0	0
Motor Vehicle Tax	5,936	4,851	5,815
Recreational Vehicle Tax	139	97	143
16/20 M Vehicle Tax	938	869	1,032
Commercial Vehicle Tax	291	272	306
Watercraft Tax	104	97	103
In Lieu of Tax	71	73	85
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(220)	-203	-245
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**114,079**	**130,343**	**7,239**
Resources Available:	**305,962**	**139,207**	**8,946**
Expenditures:			
Bridge Construction	297,098	137,500	200,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**297,098**	**137,500**	**200,000**
Unencumbered Cash Balance Dec 31	8,864	1,707	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	300,000	137,500	200,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	200,000
		Tax Required	191,054
	Delinquent Comp Rate:	3.0%	5,732
		Amount of 2022 Ad Valorem Tax	196,786

Adopted Budget **Noxious Weed**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	18,848	4,671	552
Receipts:			
Ad Valorem Tax	57,225	79,441	xxxxxxxxxxxxxxxxx
Delinquent Tax	900	0	0
Motor Vehicle Tax	3,353	2,639	3,717
Recreational Vehicle Tax	79	53	92
16/20 M Vehicle Tax	472	473	659
Commercial Vehicle Tax	168	148	196
Watercraft Tax	61	53	66
Chemical Sales	2,018	4,000	4,000
In Lieu of Tax	38	40	55
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(120)	-138	-123
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**64,194**	**86,709**	**8,662**
Resources Available:	**83,042**	**91,380**	**9,214**
Expenditures:			
Salaries	40,495	40,828	50,000
Contractual	4,438	10,000	10,000
Commodities	24,438	30,000	35,000
Capital Outlay		0	0
Transfer to Noxious Weed Capital Outlay F	9,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**78,371**	**90,828**	**105,000**
Unencumbered Cash Balance Dec 31	4,671	552	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	79,400	90,828	105,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	105,000
		Tax Required	95,786
	Delinquent Comp Rate:	3.0%	2,874
		Amount of 2022 Ad Valorem Tax	98,660

Lincoln County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	22,125	34,944	25,817
Receipts:			
Ad Valorem Tax	49,508	54,023	xxxxxxxxxxxxxxxxx
Delinquent Tax	711	0	0
Motor Vehicle Tax	2,747	2,282	2,528
Recreational Vehicle Tax	65	46	62
16/20 M Vehicle Tax	322	409	448
Commercial Vehicle Tax	142	128	133
Watercraft Tax	52	46	45
In Lieu of Tax	33	34	37
Reimbursements	15,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(104)	-95	-47
Miscellaneous	93		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**68,569**	**56,873**	**3,206**
Resources Available:	**90,694**	**91,817**	**29,023**
Expenditures:			
Contractual			
Capital Outlay - Vehicle	55,750	66,000	66,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**55,750**	**66,000**	**66,000**
Unencumbered Cash Balance Dec 31	34,944	25,817	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	65,000	66,000	66,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,000
		Tax Required	36,977
	Delinquent Comp Rate:	3.0%	1,109
		Amount of 2022 Ad Valorem Tax	38,086

Adopted Budget

County Health	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	36,003	29,464	13,159
Receipts:			
Ad Valorem Tax	124,758	134,285	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,782	0	0
Motor Vehicle Tax	6,694	5,752	6,283
Recreational Vehicle Tax	157	115	155
16/20 M Vehicle Tax	906	1,030	1,115
Commercial Vehicle Tax	338	322	331
Watercraft Tax	122	115	112
In Lieu of Tax	84	87	92
Reimbursements and Grants	100,667	73,855	79,855
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(262)	-228	-264
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**235,246**	**215,333**	**87,679**
Resources Available:	**271,249**	**244,797**	**100,838**
Expenditures:			
Salaries	154,462	169,156	238,239
Contractual	44,721	39,150	44,370
Commodities	10,785	11,500	12,300
Capital Outlay	11,817	11,832	12,000
Transfer to County Health Capital Outlay Fut	20,000		
Appropriation to Area on Aging - Senior Care Act			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**241,785**	**231,638**	**306,909**
Unencumbered Cash Balance Dec 31	29,464	13,159	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	244,970	231,638	306,909
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	306,909
		Tax Required	206,071
	Delinquent Comp Rate:	3.0%	6,182
		Amount of 2022 Ad Valorem Tax	212,253

Lincoln County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	92,684	45,276	118,318
Receipts:			
Ad Valorem Tax	200,482	366,369	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,724	0	0
Motor Vehicle Tax	12,475	9,116	17,141
Recreational Vehicle Tax	290	183	423
16/20 M Vehicle Tax		1,633	3,041
Commercial Vehicle Tax	570	511	903
Watercraft Tax		183	305
In Lieu of Tax	133	138	222
Ambulance Runs	164,641	160,000	180,000
Reimbursements	28,500		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(414)	-564	-237
Miscellaneous	200		
Does miscellaneous exceed 10% of Total			
Total Receipts	**410,601**	**537,569**	**201,798**
Resources Available:	**503,285**	**582,845**	**320,116**
Expenditures:			
Salaries	349,181	365,000	380,000
Contractual Services	44,878	42,557	46,175
Commodities	63,950	31,354	36,000
Capital Outlay		20,616	42,917
Transfer to Ambulance Capital Outlay Fund		5,000	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**458,009**	**464,527**	**505,092**
Unencumbered Cash Balance Dec 31	45,276	118,318	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	470,180	503,593	505,092
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	505,092
		Tax Required	184,976
	Delinquent Comp Rate:	3.0%	5,549
		Amount of 2022 Ad Valorem Tax	190,525

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	219,595	244,472	7,642
Receipts:			
Ad Valorem Tax	1,372,201	1,148,548	xxxxxxxxxxxxxxxxx
Delinquent Tax	19,145	6,000	6,000
Motor Vehicle Tax	68,309	63,266	53,736
Recreational Vehicle Tax	1,599	1,269	1,326
16/20 M Vehicle Tax	10,849	11,331	9,535
Commercial Vehicle Tax	3,341	3,546	2,830
Watercraft Tax	1,191	1,268	955
In Lieu of Tax	921	956	802
Reimbursements	13,434	25,000	30,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,875)	-2,373	-2,013
Miscellaneous	7,093		
Does miscellaneous exceed 10% of Total			
Total Receipts	**1,495,208**	**1,258,811**	**103,171**
Resources Available:	**1,714,803**	**1,503,283**	**110,813**
Expenditures:			
Social Security	179,275	209,322	215,329
KPERS	213,568	250,000	265,432
Worker's Compensation Insurance	37,808	43,180	50,000
Unemployment Tax	9,806	13,955	14,355
Medical & Dental Insurance	756,317	942,184	1,095,979
Disability Insurance	11,165	12,000	12,000
Other Employee Benefits	17,392	25,000	30,000
Establish Health Claims bank account	245,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**1,470,331**	**1,495,641**	**1,683,096**
Unencumbered Cash Balance Dec 31	244,472	7,642	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	1,717,750	1,495,642	1,683,096
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,683,096
		Tax Required	1,572,283
	Delinquent Comp Rate:	3.0%	47,168
		Amount of 2022 Ad Valorem Tax	1,619,451

Lincoln County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Lincoln 911**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	134,677	161,952	169,952
Receipts:			
911 Fees	59,941	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**59,941**	**60,000**	**60,000**
Resources Available:	**194,618**	**221,952**	**229,952**
Expenditures:			
Contractual	32,666	52,000	
Reserve for Future Period			229,952
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**32,666**	**52,000**	**229,952**
Unencumbered Cash Balance Dec 31	161,952	169,952	0
2021/2022/2023 Budget Authority Amount:	159,720	219,188	229,952

Adopted Budget

Refuse	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	139,375	137,253	127,253
Receipts:			
Tax Receipts	45,387	14,000	40,000
User Fees	195,680	215,000	215,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**241,067**	**229,000**	**255,000**
Resources Available:	**380,442**	**366,253**	**382,253**
Expenditures:			
Salaries	46,361	52,000	54,000
Contractual	166,196	170,000	190,000
Commodities	30,632	17,000	17,000
Capital Outlay		0	100,000
Reserve for Future Period			21,253
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**243,189**	**239,000**	**382,253**
Unencumbered Cash Balance Dec 31	137,253	127,253	0
2021/2022/2023 Budget Authority Amount:	427,363	439,687	382,253

CPA Summary

Lincoln County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Ambulance Capital Outlay**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	20,845	14,181	19,181
Receipts:			
Transfer from Ambulance Fund		5,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**5,000**	**0**
Resources Available:	**20,845**	**19,181**	**19,181**
Expenditures:			
Capital Outlay	6,664		
Reserve for Future Period			19,181
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,664**	**0**	**19,181**
Unencumbered Cash Balance Dec 31	14,181	19,181	0
2021/2022/2023 Budget Authority Amount:	35,845	35,845	19,181

Adopted Budget

County Health Capital Outlay	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	81,973	99,567	99,567
Receipts:			
Transfer from County Health Fund	20,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,000**	**0**	**0**
Resources Available:	**101,973**	**99,567**	**99,567**
Expenditures:			
Contractual	2,406		
Capital Outlay			
Reserve for Future Period			99,567
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,406**	**0**	**99,567**
Unencumbered Cash Balance Dec 31	99,567	99,567	0
2021/2022/2023 Budget Authority Amount:	65,874	80,923	99,567

CPA Summary

Lincoln County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Home for Aged Improvement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	145,460	138,069	74,069
Receipts:			
Rental Fees	36,000	36,000	36,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**36,000**	**36,000**	**36,000**
Resources Available:	**181,460**	**174,069**	**110,069**
Expenditures:			
Contractual	43,391	100,000	
Commodities			
Reserve for Future Period			110,069
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**43,391**	**100,000**	**110,069**
Unencumbered Cash Balance Dec 31	138,069	74,069	0
2021/2022/2023 Budget Authority Amount:	149,341	217,460	110,069

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,229	44,229	54,229
Receipts:			
Transfer from Noxious Weed Fund	9,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,000**	**10,000**	**10,000**
Resources Available:	**44,229**	**54,229**	**64,229**
Expenditures:			
Capital Outlay			
Reserve for Future Period			64,229
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**64,229**
Unencumbered Cash Balance Dec 31	44,229	54,229	0
2021/2022/2023 Budget Authority Amount:	40,359	45,229	64,229

CPA Summary

Lincoln County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Reappraisal Capital Outlay**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**17,976**	**17,976**	**17,976**
Expenditures:			
Capital Outlay			17,976
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**17,976**
Unencumbered Cash Balance Dec 31	17,976	17,976	0
2021/2022/2023 Budget Authority Amount:	17,976	17,976	17,976

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

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.		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	246,104	Cash Balance Jan 1	620,016	Cash Balance Jan 1	827,116	Cash Balance Jan 1	1,168	Cash Balance Jan 1	24,327	1,718,731
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees									5,188	
Lease Proceeds										
Miscellaneous									59	
Transfer from Road & Bridge Fund	260,000		639,837							
Transfer from County Health Fund										
Transfer from General Fund					50,000					
Reimbursements										
Total Receipts	260,000	Total Receipts	639,837	Total Receipts	50,000	Total Receipts	0	Total Receipts	5,247	955,084
Resources Available:	506,104	Resources Available:	1,259,853	Resources Available:	877,116	Resources Available:	1,168	Resources Available:	29,574	2,673,815
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	219,366		50,165		35,762					
Capital Improvement					38,503					
Salaries										
Contractual									5,706	
Commodities										
Transfer to General Fund										
Total Expenditures	219,366	Total Expenditures	50,165	Total Expenditures	74,265	Total Expenditures	0	Total Expenditures	5,706	349,502
Cash Balance Dec 31	286,738	Cash Balance Dec 31	1,209,688	Cash Balance Dec 31	802,851	Cash Balance Dec 31	1,168	Cash Balance Dec 31	23,868	**2,324,313** **
										2,324,313 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

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	41,082	Cash Balance Jan 1	3,612	Cash Balance Jan 1	6,103	Cash Balance Jan 1	6,600	Cash Balance Jan 1	1,254	58,651
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	574,435		460		1,297		1,297		163	
Lease Proceeds										
Miscellaneous										
Transfer from Road & Bridge Fund										
Transfer from County Health Fund										
Transfer from General Fund										
Reimbursements										
Total Receipts	574,435	Total Receipts	460	Total Receipts	1,297	Total Receipts	1,297	Total Receipts	163	577,652
Resources Available:	615,517	Resources Available:	4,072	Resources Available:	7,400	Resources Available:	7,897	Resources Available:	1,417	636,303
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay										
Capital Improvement										
Salaries	13,244									
Contractual	555,290									
Commodities										
Transfer to General Fund	17,697									
Total Expenditures	586,231	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	586,231
Cash Balance Dec 31	29,286	Cash Balance Dec 31	4,072	Cash Balance Dec 31	7,400	Cash Balance Dec 31	7,897	Cash Balance Dec 31	1,417	**50,072** **
										50,072 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Windpower Economic Benefit		Windpower Interest Earned		Ambulance Memorial		County Health Memorial		Transportation Bus		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,177,185	Cash Balance Jan 1	74,978	Cash Balance Jan 1	1,340	Cash Balance Jan 1	1,035	Cash Balance Jan 1	13,171	5,267,709
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
In Lieu of Tax	667,443									
Interest Earned			28,564							
Donations					305					
Federal and State Funds									42,931	
Fares									6,528	
Miscellaneous									419	
Transfer from General Fund									10,000	
Tax Distributions										
Reimbursements										
Total Receipts	667,443	Total Receipts	28,564	Total Receipts	305	Total Receipts	0	Total Receipts	59,878	756,190
Resources Available:	5,844,628	Resources Available:	103,542	Resources Available:	1,645	Resources Available:	1,035	Resources Available:	73,049	6,023,899
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries									29,038	
Contractual	271,635		33,353						18,828	
Commodities							100		4,542	
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			6,000							
Total Expenditures	271,635	Total Expenditures	39,353	Total Expenditures	0	Total Expenditures	100	Total Expenditures	52,408	363,496
Cash Balance Dec 31	5,572,993	Cash Balance Dec 31	64,189	Cash Balance Dec 31	1,645	Cash Balance Dec 31	935	Cash Balance Dec 31	20,641	**5,660,403** **
										5,660,403 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

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	104,873	Cash Balance Jan 1	2,305	Cash Balance Jan 1	2,737	Cash Balance Jan 1	3,340	Cash Balance Jan 1	2,283	115,538
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
In Lieu of Tax										
Interest Earned					175		52		62	
Donations										
Federal and State Funds										
Fares										
Miscellaneous	1,800									
Transfer from General Fund	29,322									
Tax Distributions					16,652		33,003		65,453	
Reimbursements									9,500	
Total Receipts	31,122	Total Receipts	0	Total Receipts	16,827	Total Receipts	33,055	Total Receipts	75,015	156,019
Resources Available:	135,995	Resources Available:	2,305	Resources Available:	19,564	Resources Available:	36,395	Resources Available:	77,298	271,557
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries					1,100		1,400		700	
Contractual	7,410				9,964		11,248		15,131	
Commodities	2,944				1,107		11,256		6,354	
Capital Outlay										
Transfer to Barnard RFD Special Equip. Fund					7,000					
Transfer to Beverly RFD Special Equip. Fund							9,000			
Transfer to First RFD Special Equip. Fund									52,500	
Transfer to General Fund										
Reimburse ROZ Fund										
Total Expenditures	10,354	Total Expenditures	0	Total Expenditures	19,171	Total Expenditures	32,904	Total Expenditures	74,685	137,114
Cash Balance Dec 31	125,641	Cash Balance Dec 31	2,305	Cash Balance Dec 31	393	Cash Balance Dec 31	3,491	Cash Balance Dec 31	2,613	**134,443** **
										134,443 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Hunter RFD				Sylvan Grove RFD		Sylvan Grove RFD - NFW		First RFD Memorial		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,320	Cash Balance Jan 1	0	Cash Balance Jan 1	3,531	Cash Balance Jan 1	80	Cash Balance Jan 1	583	5,514
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tax Distributions										
Interest Earned	61				131					
Sale of equipment										
Transfer from Barnard RFD Fund										
Transfer from Beverly RFD Fund										
Transfer from First RFD Fund										
Transfer from Hunter RFD Fund	34,399									
Transfer from Sylvan Grove RFD NFW Fund					30,379					
Reimbursements	3,280									
Total Receipts	37,740	Total Receipts	0	Total Receipts	30,510	Total Receipts	0	Total Receipts	0	68,250
Resources Available:	39,060	Resources Available:	0	Resources Available:	34,041	Resources Available:	80	Resources Available:	583	73,764
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	480				2,000					
Contractual	12,016				12,579					
Commodities	19,526				5,440					
Transfer to Hunter RFD Special Equip. Fund	5,500									
Transfer to Sylvan Grove RFD Special Equip. Fund					13,000					
Transfer to Sylvan Grove RFD Fund										
No Fund Warrant - Principal										
No Fund Warrant - Interest										
Capital Outlay										
Total Expenditures	37,522	Total Expenditures	0	Total Expenditures	33,019	Total Expenditures	0	Total Expenditures	0	70,541
Cash Balance Dec 31	1,538	Cash Balance Dec 31	0	Cash Balance Dec 31	1,022	Cash Balance Dec 31	80	Cash Balance Dec 31	583	**3,223** **
										3,223 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2021 is reported)

2023

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	90,781	Cash Balance Jan 1	31,673	Cash Balance Jan 1	155,090	Cash Balance Jan 1	38,566	318,610
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tax Distributions										
Interest Earned										
Sale of equipment										
Transfer from Barnard RFD Fund			7,000							
Transfer from Beverly RFD Fund					9,000					
Transfer from First RFD Fund							52,500			
Transfer from Hunter RFD Fund									5,500	
Transfer from Sylvan Grove RFD NFW Fund										
Total Receipts	0	Total Receipts	7,000	Total Receipts	9,000	Total Receipts	52,500	Total Receipts	5,500	74,000
Resources Available:	2,500	Resources Available:	97,781	Resources Available:	40,673	Resources Available:	207,590	Resources Available:	44,066	392,610
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries										
Contractual									4,150	
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			633		1,767		127,853		4,235	
Total Expenditures	0	Total Expenditures	633	Total Expenditures	1,767	Total Expenditures	127,853	Total Expenditures	8,385	138,638
Cash Balance Dec 31	2,500	Cash Balance Dec 31	97,148	Cash Balance Dec 31	38,906	Cash Balance Dec 31	79,737	Cash Balance Dec 31	35,681	**253,972** **
										253,972 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (G)

(Only the actual budget year for 2021 is reported)

2023

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	68,691	Cash Balance Jan 1	374,359	Cash Balance Jan 1	584,478	Cash Balance Jan 1	272,485	Cash Balance Jan 1	21,216	1,321,229	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Donations											
Rent Received			497,250								
Interest Earned			260		4,331		2,555				
Transfer from Sylvan Grove RFD Fund	13,000										
Transfer from Delia Pittard Bequest Fund							4,331				
Fees									2,000		
Transfer from Road & Bridge Fund											
Total Receipts	13,000	Total Receipts	497,510	Total Receipts	4,331	Total Receipts	6,886	Total Receipts	2,000	523,727	
Resources Available:	81,691	Resources Available:	871,869	Resources Available:	588,809	Resources Available:	279,371	Resources Available:	23,216	1,844,956	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Contractual	12,346				5,608						
Principal Payments			325,000								
Interest Payments			129,825								
Miscellaneous			1,200								
Transfer to Children's Health Care Endowment Fund					4,331						
Transfer to County Health Fund											
Capital Outlay											
Restitution Payments									1,250		
Total Expenditures	12,346	Total Expenditures	456,025	Total Expenditures	9,939	Total Expenditures	0	Total Expenditures	1,250	479,560	
Cash Balance Dec 31	69,345	Cash Balance Dec 31	415,844	Cash Balance Dec 31	578,870	Cash Balance Dec 31	279,371	Cash Balance Dec 31	21,966	**1,365,396**	**
										1,365,396	**

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (H)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-H

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prosecutor's Training and Assistance		Sheriff VIN Inspection		Special County Road		Special Prosecutor's Diversion		Law Enforcement Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,021	Cash Balance Jan 1	9,313	Cash Balance Jan 1	515,000	Cash Balance Jan 1	150	Cash Balance Jan 1	11,628	538,112
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations										
Rent Received										
Interest Earned										
Transfer from Sylvan Grove RFD Fund										
Transfer from Delia Pittard Bequest Fund										
Fees	920		3,480				3,804			
Transfer from Road & Bridge Fund										
Total Receipts	920	Total Receipts	3,480	Total Receipts	0	Total Receipts	3,804	Total Receipts	0	8,204
Resources Available:	2,941	Resources Available:	12,793	Resources Available:	515,000	Resources Available:	3,954	Resources Available:	11,628	546,316
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	466		10,190				3,754			
Principal Payments										
Interest Payments										
Miscellaneous										
Transfer to Children's Health Care Endowment Fund										
Transfer to County Health Fund										
Capital Outlay					5,184					
Restitution Payments										
Total Expenditures	466	Total Expenditures	10,190	Total Expenditures	5,184	Total Expenditures	3,754	Total Expenditures	0	19,594
Cash Balance Dec 31	2,475	Cash Balance Dec 31	2,603	Cash Balance Dec 31	509,816	Cash Balance Dec 31	200	Cash Balance Dec 31	11,628	**526,722** **
										526,722 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (I)

(Only the actual budget year for 2021 is reported)

2023

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	6,667	Cash Balance Jan 1	20	Cash Balance Jan 1	2,033	Cash Balance Jan 1	2,632	Cash Balance Jan 1	1,728	13,080
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants										
Interest Earned										
Fees	3,100								2,959	
Miscellaneous									1	
Total Receipts	3,100	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	2,960	6,060
Resources Available:	9,767	Resources Available:	20	Resources Available:	2,033	Resources Available:	2,632	Resources Available:	4,688	19,140
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	1,743								2,960	
Miscellaneous										
Salaries										
Total Expenditures	1,743	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,960	4,703
Cash Balance Dec 31	8,024	Cash Balance Dec 31	20	Cash Balance Dec 31	2,033	Cash Balance Dec 31	2,632	Cash Balance Dec 31	1,728	**14,437** **
										14,437 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (J)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-J

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Emergency Management		Emergency Management Grant		Coronavirus Relief		Coronavirus Relief Interest		Other Coronavirus Grants		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	78	Cash Balance Jan 1	151	Cash Balance Jan 1	82,143	Cash Balance Jan 1	148	Cash Balance Jan 1	505	83,025
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants									56,486	
Interest Earned							7			
Fees										
Miscellaneous										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	7	Total Receipts	56,486	56,493
Resources Available:	78	Resources Available:	151	Resources Available:	82,143	Resources Available:	155	Resources Available:	56,991	139,518
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual					82,143		155		25,836	
Miscellaneous										
Salaries										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	82,143	Total Expenditures	155	Total Expenditures	25,836	108,134
Cash Balance Dec 31	78	Cash Balance Dec 31	151	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	31,155	**31,384** **
										31,384 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (K)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-K

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	287,729									
Interest Earned										
Fees										
Miscellaneous										
Total Receipts	287,729	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	287,729
Resources Available:	287,729	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	287,729
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	287,729	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**287,729** **
										287,729 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Lincoln County 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lincoln County

will meet on September 6, 2022 at 7:30 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,585,994	31.347	2,943,632	34.841	2,981,084	2,291,336	35.040
Debt Service							
Road & Bridge	2,525,742	30.775	1,932,172	24.667	1,932,172	1,342,574	20.531
Special Bridge	297,098	1.704	137,500	1.998	200,000	196,786	3.009
Noxious Weed	78,371	0.927	90,828	1.277	105,000	98,660	1.509
Law Enforcement	55,750	0.802	66,000	0.868	66,000	38,086	0.582
County Health	241,785	2.021	231,638	2.159	306,909	212,253	3.246
Ambulance	458,009	3.203	464,527	5.182	505,092	190,525	2.914
Employee Benefits	1,470,331	22.229	1,495,641	18.742	1,683,096	1,619,451	24.766
Lincoln 911	32,666		52,000		229,952		
Refuse	243,189		239,000		382,253		
Ambulance Capital Outla	6,664				19,181		
County Health Capital Ou	2,406				99,567		
Home for Aged Improver	43,391		100,000		110,069		
Noxious Weed Capital Ou					64,229		
Reappraisal Capital Outla					17,976		
Non-Budgeted Funds-A	349,502						
Non-Budgeted Funds-B	586,231						
Non-Budgeted Funds-C	363,496						
Non-Budgeted Funds-D	137,114						
Non-Budgeted Funds-E	70,541						
Non-Budgeted Funds-F	138,638						
Non-Budgeted Funds-G	479,560						
Non-Budgeted Funds-H	19,594						
Non-Budgeted Funds-I	4,703						
Non-Budgeted Funds-J	108,134						
Non-Budgeted Funds-K							
Totals	10,298,909	93.008	7,752,938	89.734	8,702,580	5,989,671	91.597
						Revenue Neutral Rate **	*88.008*
Less: Transfers	1,040,197		75,576		75,696		
Net Expenditure	9,258,712		7,677,362		8,626,884		
Total Tax Levied	5,809,014		5,755,037		xxxxxxxxxxxxxxxxx		
Assessed Valuation	62,456,911		64,133,777		65,391,324		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	4,800,000	4,490,000	4,165,000
Other	0	0	0
Lease Pur. Princ.	17,929	55,000	181,511
Total	4,817,929	4,545,000	4,346,511

*Tax rates are expressed in mills

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

Dawn Harlow
County Clerk

Lincoln County 2023

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2021		Current Yr Estimate 2022		Proposed Budget Year 2023				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	July 1, 2022 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Free Mission Cemetery District	600	0.309	1,000	0.310	3,823	600	1,859,134	0.323	0.323
Rosette Cemetery District	700	0.447	1,000	0.442	6,666	951	2,116,950	0.449	0.449
Spillman Cemetery District	3,450	0.427	5,000	0.418	12,775	2,155	5,105,214	0.422	0.422
Vesper Cemetery District	3,596	1.737	5,000	1.741	14,039	1,999	1,182,218	1.691	1.691
Barnard RFD	18,073	1.999	18,266	1.900	33,951	32,276	8,606,909	3.750	1.868
Beverly RFD	32,286	2.394	35,129	2.233	44,902	41,500	14,284,309	2.905	2.205
First RFD	73,845	3.914	66,185	3.750	67,100	62,418	16,271,540	3.836	3.836
Hunter RFD	34,153	2.133	35,350	2.092	41,579	40,000	15,569,592	2.569	2.119
Sylvan Grove RFD	32,402	2.217	31,244	2.114	36,202	33,495	14,166,518	2.364	2.011
0	0		0		0	0			

*Tax rates are expressed in mills

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

Dawn M Harlow
Clerk

Page No. 27a

Lincoln County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	2,185,534	33.422	2,720
Debt Service	0		0
Road & Bridge	1,752,328	26.798	2,181
Special Bridge	196,533	3.005	245
Noxious Weed	98,533	1.507	123
Law Enforcement	38,038	0.582	47
County Health	211,981	3.242	264
Ambulance	190,281	2.910	237
Employee Benefits	1,617,378	24.734	2,013
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	6,290,606	96.199	7,830

2022 July 1 Valuation: 65,391,324

Valuation Factor: 65,391.324

Neighborhood Revitalization Subj to Rebate: 81,391

Neighborhood Revitalization factor: 81.391

**This information comes from the 2023 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

CONSOLIDATED METHOD FUND PAGE 2023

County Name: Lincoln County

Special District Name: Free Mission Cemetery District

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	3,600	3,594	3,207
Ad Valorem Tax	582	600	xxxxxxxxxxxxx
Delinquent Tax		0	
Motor Vehicle Tax	7	7	10
Recreational Vehicle Tax		0	0
16/20M Vehicle Tax	5	6	6
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			
Interest on Idle Funds			
Total Receipts	**594**	**613**	**16**
Resources Available:	**4,194**	**4,207**	**3,223**
Expenditures:			
Cemetery Operations	600	1,000	3,823
Cash Forward (2023 column)			
Total Expenditures	**600**	**1,000**	**3,823**
Unencumbered Cash Balance, Dec 31	3,594	3,207	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	3,823
		Tax Required	600
		Delinquency Computation % Rate	0
		Amount of 2022 Ad Valorem Tax	600

CPA summary

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

Budgeted Fund Names	Ad Valorem Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	600	10	0	6	0	0
Total	600	10	0	6	0	0

County Treas MVT Estimate	10				
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	0.01667				
RVT Factor		0.00052			
16/20M Factor			0.00960		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2023

County Name: Lincoln County
Special District Name: Rosette Cemetery District

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	5,187	5,708	5,684
Ad Valorem Tax	948	951	xxxxxxxxxxxxx
Delinquent Tax	4		
Motor Vehicle Tax	25	20	24
Recreational Vehicle Tax	1	0	1
16/20M Vehicle Tax	5	5	6
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Donations	235		
Interest on Idle Funds	3		
Total Receipts	**1,221**	**976**	**31**
Resources Available:	**6,408**	**6,684**	**5,715**
Expenditures:			
Cemetery Operations	700	1,000	6,666
Cash Forward (2023 column)			
Total Expenditures	**700**	**1,000**	**6,666**
Unencumbered Cash Balance, Dec 31	5,708	5,684	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	6,666
		Tax Required	951
	Delinquency Computation % Rate		0
		Amount of 2022 Ad Valorem Tax	951

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	951	24	1	6	0	0
Total	951	24	1	6	0	0

County Treas MVT Estimate	24				
County Treas RVT Estimate		1			
County Treas 16/20M Estimate			6		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.02556				
RVT Factor		0.00096			
16/20M Factor			0.00604		
Commercial Vehicle Factor				0.00007	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2023

County Name Lincoln County

Special District Name Spillman Cemetery District

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	12,540	13,336	10,558
Ad Valorem Tax	2,142	2,160	xxxxxxxxxxxxx
Delinquent Tax	78		
Motor Vehicle Tax	45	44	49
Recreational Vehicle Tax	1	0	1
16/20M Vehicle Tax	14	18	12
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	1,966		
Total Receipts	**4,246**	**2,222**	**62**
Resources Available:	**16,786**	**15,558**	**10,620**
Expenditures:			
Cemetery Operations	3,450	5,000	12,775
Cash Forward (2023 column)			
Total Expenditures	**3,450**	**5,000**	**12,775**
Unencumbered Cash Balance, Dec 31	13,336	10,558	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	12,775
		Tax Required	2,155
		Delinquency Computation % Rate	0
		Amount of 2022 Ad Valorem Tax	2,155

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,160	49	1	12	0	0
Total	2,160	49	1	12	0	0

County Treas MVT Estimate	49				
County Treas RVT Estimate		1			
County Treas 16/20M Estimate			12		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.02273				
RVT Factor		0.00040			
16/20M Factor			0.00562		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00018

CONSOLIDATED METHOD FUND PAGE 2023

County Name Lincoln County

Special District Name Vesper Cemetery District

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	15,098	14,810	11,913
Ad Valorem Tax	2,131	2,000	xxxxxxxxxxxxx
Delinquent Tax	78		
Motor Vehicle Tax	45	86	101
Recreational Vehicle Tax	1	0	2
16/20M Vehicle Tax	14	17	23
Commercial Vehicle Tax		0	0
Watercraft Tax		0	1
LAVTR			
In Lieu of Taxes			
Donations	1,030		
Interest on Idle Funds	10		
Total Receipts	**3,308**	**2,103**	**127**
Resources Available:	**18,406**	**16,913**	**12,040**
Expenditures:			
Cemetery Operations	3,596	5,000	14,039
Cash Forward (2023 column)			
Total Expenditures	**3,596**	**5,000**	**14,039**
Unencumbered Cash Balance, Dec 31	14,810	11,913	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	14,039
		Tax Required	1,999
	Delinquency Computation % Rate		0
		Amount of 2022 Ad Valorem Tax	1,999

CPA Summary

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

		Allocation for Year 2023				
Budgeted Fund Names	Ad Valorem Tax Levy for 2021	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,000	101	2	23	0	1
Total	2,000	101	2	23	0	1

County Treas MVT Estimate	101
County Treas RVT Estimate	2
County Treas 16/20M Estimate	23
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	1

MVT Factor	0.05033
RVT Factor	0.00118
16/20M Factor	0.01129
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00039

CONSOLIDATED METHOD FUND PAGE 2023

County Name Lincoln County
Special District Name Barnard RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	2,736	1,492	0
Ad Valorem Tax	16,033	16,072	xxxxxxxxxxxxx
Delinquent Tax	71		
Motor Vehicle Tax	372	458	397
Recreational Vehicle Tax	11	11	1,067
16/20M Vehicle Tax	149	210	192
Commercial Vehicle Tax	10	14	11
Watercraft Tax	7	9	8
LAVTR			
In Lieu of Taxes			
Donations			
Interest on Idle Funds	175		
Total Receipts	**16,829**	**16,774**	**1,675**
Resources Available:	**19,565**	**18,266**	**1,675**
Expenditures:			
Personal Services	1,100	1,100	1,100
Commodities	952	5,000	10,000
Contractual	9,021	7,641	10,000
Capital Outlay			
Transfer to Special Equipment	7,000	4,525	12,851
Cash Forward (2023 column)			
Total Expenditures	**18,073**	**18,266**	**33,951**
Unencumbered Cash Balance, Dec 31	1,492	0	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	33,951
		Tax Required	32,276
		Delinquency Computation % Rate	0
		Amount of 2022 Ad Valorem Tax	32,276

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	17,298	397	1067	192	11	8
Total	17,298	397	1,067	192	11	8

County Treas MVT Estimate	397				
County Treas RVT Estimate		1,067			
County Treas 16/20M Estimate			192		
County Treas Commercial Vehicle Tax Estimate				11	
County Treas Watercraft Tax Estimate					8

MVT Factor	0.02295				
RVT Factor		0.06168			
16/20M Factor			0.01110		
Commercial Vehicle Factor				0.00064	
Watercraft Factor					0.00046

CONSOLIDATED METHOD FUND PAGE 2023

County Name Lincoln County
Special District Name Beverly RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	3,342	4,111	2,001
Ad Valorem Tax	31,208	31,500	xxxxxxxxxxxxx
Delinquent Tax	362		
Motor Vehicle Tax	1,146	1,215	1,105
Recreational Vehicle Tax	23	28	23
16/20M Vehicle Tax	225	205	231
Commercial Vehicle Tax	24	50	24
Watercraft Tax	15	21	18
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	52		
Total Receipts	**33,056**	**33,019**	**1,401**
Resources Available:	**36,398**	**37,130**	**3,402**
Expenditures:			
Personal Services	1,400	1,400	1,400
Commodities	10,829	12,000	12,000
Contractual	11,058	13,000	13,000
Capital Outlay			
Transfer to Special Equipment	9,000	8,729	18,502
Cash Forward (2023 column)			
Total Expenditures	**32,286**	**35,129**	**44,902**
Unencumbered Cash Balance, Dec 31	4,111	2,001	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	44,902
		Tax Required	41,500
		Delinquency Computation % Rate	0
		Amount of 2022 Ad Valorem Tax	41,500

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	31,500	1105	23	231	24	18
Total	31,500	1,105	23	231	24	18

County Treas MVT Estimate	1,105				
County Treas RVT Estimate		23			
County Treas 16/20M Estimate			231		
County Treas Commercial Vehicle Tax Estimate				24	
County Treas Watercraft Tax Estimate					18

MVT Factor	0.03508				
RVT Factor		0.00073			
16/20M Factor			0.00733		
Commercial Vehicle Factor				0.00076	
Watercraft Factor					0.00057

CONSOLIDATED METHOD FUND PAGE 2023

County Name Lincoln County

Special District Name First RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	2,283	3,452	2,109
Ad Valorem Tax	62,220	62,458	xxxxxxxxxxxxx
Delinquent Tax	665		
Motor Vehicle Tax	1,812	1,714	1,768
Recreational Vehicle Tax	53	40	48
16/20M Vehicle Tax	386	358	450
Commercial Vehicle Tax	291	244	287
Watercraft Tax	26	28	20
LAVTR			
In Lieu of Taxes			
Sale of Equipment	9,500		
Interest on Idle Funds	62		
Total Receipts	**75,014**	**64,842**	**2,573**
Resources Available:	**77,297**	**68,294**	**4,682**
Expenditures:			
Personal Services	700	1,000	1,000
Commodities	5,805	20,000	20,000
Contractual	14,840	20,000	20,000
Capital Outlay			
Transfer to Special Equipment	52,500	25,185	26,100
Cash Forward (2023 column)			
Total Expenditures	**73,845**	**66,185**	**67,100**
Unencumbered Cash Balance, Dec 31	3,452	2,109	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	67,100
		Tax Required	62,418
		Delinquency Computation % Rate	0
		Amount of 2022 Ad Valorem Tax	62,418

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	62,458	1768	48	450	287	20
Total	62,458	1,768	48	450	287	20

County Treas MVT Estimate	1,768				
County Treas RVT Estimate		48			
County Treas 16/20M Estimate			450		
County Treas Commercial Vehicle Tax Estimate				287	
County Treas Watercraft Tax Estimate					20

MVT Factor	0.02831				
RVT Factor		0.00077			
16/20M Factor			0.00720		
Commercial Vehicle Factor				0.00460	
Watercraft Factor					0.00032

CONSOLIDATED METHOD FUND PAGE 2023

County Name Lincoln County

Special District Name Hunter RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	1,321	1,628	370
Ad Valorem Tax	33,342	33,000	xxxxxxxxxxxxx
Delinquent Tax	426		
Motor Vehicle Tax	469	770	887
Recreational Vehicle Tax	5	11	14
16/20M Vehicle Tax	153	282	286
Commercial Vehicle Tax		22	13
Watercraft Tax	4	7	9
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	61		
Total Receipts	**34,460**	**34,092**	**1,209**
Resources Available:	**35,781**	**35,720**	**1,579**
Expenditures:			
Personal Services	480	1,200	1,000
Commodities	19,472	15,000	15,000
Contractual	8,701	16,000	16,000
Capital Outlay			
Transfer to Special Equipment	5,500	3,150	9,579
Cash Forward (2023 column)			
Total Expenditures	**34,153**	**35,350**	**41,579**
Unencumbered Cash Balance, Dec 31	1,628	370	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	41,579
		Tax Required	40,000
		Delinquency Computation % Rate	0
		Amount of 2022 Ad Valorem Tax	40,000

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	33,000	887	14	286	13	9
Total	33,000	887	14	286	13	9

County Treas MVT Estimate	887				
County Treas RVT Estimate		14			
County Treas 16/20M Estimate			286		
County Treas Commercial Vehicle Tax Estimate				13	
County Treas Watercraft Tax Estimate					9

MVT Factor	0.02688				
RVT Factor		0.00042			
16/20M Factor			0.00867		
Commercial Vehicle Factor				0.00039	
Watercraft Factor					0.00027

CONSOLIDATED METHOD FUND PAGE 2023

County Name Lincoln County

Special District Name Sylvan Grove RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	3,533	1,639	730
Ad Valorem Tax	28,020	28,500	xxxxxxxxxxxxx
Delinquent Tax	266		
Motor Vehicle Tax	1,637	1,449	1,536
Recreational Vehicle Tax	49	22	49
16/20M Vehicle Tax	310	281	299
Commercial Vehicle Tax		6	1
Watercraft Tax	57	42	53
LAVTR	39	35	39
In Lieu of Taxes			
Interest on Idle Funds	131		
Total Receipts	**30,508**	**30,335**	**1,977**
Resources Available:	**34,041**	**31,974**	**2,707**
Expenditures:			
Personal Services	2,000	3,400	3,400
Commodities	4,435	10,225	10,750
Contractual	12,967	13,000	13,000
Capital Outlay			
Transfer to Special Equipment	13,000	4,619	9,052
Cash Forward (2023 column)			
Total Expenditures	**32,402**	**31,244**	**36,202**
Unencumbered Cash Balance, Dec 31	1,639	730	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	36,202
		Tax Required	33,495
		Delinquency Computation % Rate	0
		Amount of 2022 Ad Valorem Tax	33,495

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	28,500	1536	49	299	1	53
Total	28,500	1,536	49	299	1	53

County Treas MVT Estimate	1,536				
County Treas RVT Estimate		49			
County Treas 16/20M Estimate			299		
County Treas Commercial Vehicle Tax Estimate				1	
County Treas Watercraft Tax Estimate					53

MVT Factor	0.05389				
RVT Factor		0.00172			
16/20M Factor			0.01049		
Commercial Vehicle Factor				0.00004	
Watercraft Factor					0.00186

Lincoln County

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Spillman Cem Dist Mem Fu										
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:		
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

LEGAL NOTICE

(First published in Lincoln Sentinel-Republican Wednesday, August 31, 2022)

Lincoln County — State of Kansas County 2023

NOTICE OF BUDGET HEARING

The governing body of
Lincoln County

Due to a publication error the September 6, 2022 Budget Hearing will be extended and the Board of Commissioners will also meet on September 12, 2022 at 10:30 AM at Lincoln County Commission Meeting 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,585,994	31.347	2,943,632	34.841	2,981,084	2,291,336	35.040
Debt Service							
Road & Bridge	2,525,742	30.775	1,932,172	24.667	1,932,172	1,342,574	20.531
Special Bridge	297,098	1.704	137,500	1.998	200,000	196,786	3.009
Noxious Weed	78,371	0.927	90,828	1.277	105,000	98,660	1.509
Law Enforcement	55,750	0.802	66,000	0.868	66,000	38,086	0.582
County Health	241,785	2.021	231,638	2.159	306,909	212,253	3.246
Ambulance	458,009	3.203	464,527	5.182	505,092	190,525	2.914
Employee Benefits	1,470,331	22.229	1,495,641	18.742	1,683,096	1,619,451	24.766
Lincoln 911	32,666		52,000		229,952		
Refuse	243,189		239,000		382,253		
Ambulance Capital Outlay	6,664				19,181		
County Health Capital Outla	2,406				99,567		
Home for Aged Improvemer	43,391		100,000		110,069		
Noxious Weed Capital Outl					64,229		
Reappraisal Capital Outlay					17,976		
Non-Budgeted Funds-A	349,502						
Non-Budgeted Funds-B	586,231						
Non-Budgeted Funds-C	363,496						
Non-Budgeted Funds-D	137,114						
Non-Budgeted Funds-E	70,541						
Non-Budgeted Funds-F	138,638						
Non-Budgeted Funds-G	479,560						
Non-Budgeted Funds-H	19,594						
Non-Budgeted Funds-I	4,703						
Non-Budgeted Funds-J	108,134						
Non-Budgeted Funds-K							
Totals	10,298,909	93.008	7,752,938	89.734	8,702,580	5,989,671	91.597
						Revenue Neutral Rate **	88.008
Less: Transfers	1,040,197		75,576		75,696		
Net Expenditure	9,258,712		7,677,362		8,626,884		
Total Tax Levied	5,809,014		5,755,037		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	62,456,911		64,133,777		65,391,324		

Outstanding Indebtedness, January 1.	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	4,800,000	4,490,000	4,165,000
Other	0	0	0
Lease Pur. Princ.	17,929	55,000	181,511
Total	4,817,929	4,545,000	4,346,511

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

Dawn Harlow
County Clerk

State of Kansas
County Special District

Lincoln County — 2023

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2021		Current Yr Estimate 2022		Proposed Budget Year 2023				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	July 1, 2022 Estimated Valuation	Proposed Estimted Tax Rate*	Revenue Neutral Rate**
Free Mission Cemetery District	600	0.309	1,000	0.310	3,823	600	1,859,134	0.323	0.323
Rosette Cemetery District	700	0.447	1,000	0.442	6,666	951	2,116,950	0.449	0.449
Spillman Cemetery District	3,450	0.427	5,000	0.418	12,775	2,155	5,105,214	0.422	0.422
Vesper Cemetery District	3,596	1.737	5,000	1.741	14,039	1,999	1,182,218	1.691	1.691
Barnard RFD	18,073	1.999	18,266	1.900	33,951	32,276	8,606,909	3.750	1.868
Beverly RFD	32,286	2.394	35,129	2.233	44,902	41,500	14,284,309	2.905	2.205
First RFD	73,845	3.914	66,185	3.750	67,100	62,418	16,271,540	3.836	3.836
Hunter RFD	34,153	2.133	35,350	2.092	41,579	40,000	15,569,592	2.569	2.119
Sylvan Grove RFD	32,402	2.217	31,244	2.114	36,202	33,495	14,166,518	2.364	2.011
0	0		0		0	0			

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

Dawn M Harlow
Clerk

Page No. 27a

STATE OF KANSAS
LINCOLN COUNTY, ss.

Savannah DePriest, 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 week, the first publication thereof being made as aforesaid on the 31st day of August, 2022.

Savannah DePriest
Savannah DePriest

Subscribed and sworn to before me this 31st day of August, 2022.

Lauren E Spelts
Notary Public

My commission expires 11/17/25

NOTARY PUBLIC - State of Kansas
LAUREN E. SPELTS
My Appt. Expires 11/17/25

Correct Page 2

Budget Hearing Correct

AFFIDAVIT OF PUBLICATION

LEGAL NOTICE

(First published in Lincoln Sentinel-Republican Wednesday, August 24, 2022)

Lincoln County — State of Kansas County 2023

NOTICE OF BUDGET HEARING

The governing body of
Lincoln County
will meet on September 6, 2022 at 7:30 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.
Detailed budget information is available at Lincoln County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,585,994	31.347	2,943,632	34.841	2,981,084	2,291,336	35.040
Debt Service							
Road & Bridge	2,525,742	30.775	1,932,172	24.667	1,932,172	1,342,574	20.531
Special Bridge	297,098	1.704	137,500	1.998	200,000	196,786	3.009
Noxious Weed	78,371	0.927	90,828	1.277	105,000	98,660	1.509
Law Enforcement	55,750	0.802	66,000	0.868	66,000	38,086	0.582
County Health	241,785	2.021	231,638	2.159	306,909	212,253	3.246
Ambulance	458,009	3.203	464,527	5.182	505,092	190,525	2.914
Employee Benefits	1,470,331	22.229	1,495,641	18.742	1,683,096	1,619,451	24.766
Lincoln 911	32,666		52,000		229,952		
Refuse	243,189		239,000		382,253		
Ambulance Capital Outlay	6,664				19,181		
County Health Capital Outla	2,406				99,567		
Home for Aged Improveme	43,391		100,000		110,069		
Noxious Weed Capital Outl					64,229		
Reappraisal Capital Outlay					17,976		
Non-Budgeted Funds-A	349,502						
Non-Budgeted Funds-B	586,231						
Non-Budgeted Funds-C	363,496						
Non-Budgeted Funds-D	137,114						
Non-Budgeted Funds-E	70,541						
Non-Budgeted Funds-F	138,638						
Non-Budgeted Funds-G	479,560						
Non-Budgeted Funds-H	19,594						
Non-Budgeted Funds-I	4,703						
Non-Budgeted Funds-J	108,134						
Non-Budgeted Funds-K							
Totals	10,298,909	93.008	7,752,938	89.734	8,702,580	5,989,671	91.597
						*Revenue Neutral Rate ** *	*88.008*
Less: Transfers	1,040,197		75,576		75,696		
Net Expenditure	9,258,712		7,677,362		8,626,884		
Total Tax Levied	5,809,014		5,755,037		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	62,456,911		64,133,777		65,391,324		

Outstanding Indebtedness, January 1.

	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	4,800,000	4,490,000	4,165,000
Other	0	0	0
Lease Pur. Princ.	17,929	55,000	181,511
Total	4,817,929	4,545,000	4,346,511

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

Dawn Harlow
County Clerk

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of the following entities will met at the stated time for the purpose of hearing and answering objections of taxpayers relating to the revenue neutral rate and the proposed tax rate, as required by KSA 79-2988.

Lincoln County	Revenue Neutral Rate*	88.008	Proposed Tax Rate	91.597
	September 6, 2022, 7:30PM, Lincoln County Courthouse Courtroom, 216 E Lincoln Ave, Lincoln, KS 67455			
Barnard Rural Fire District	Revenue Neutral Rate*	1.868	Proposed Tax Rate	3.750
	August 29, 2022, 7:00PM, Barnard Community Center, 305 Main St, Barnard, KS 67418			
Additional Comment Period:	September 6, 2022 7:25PM, Lincoln Co Courthouse Courtroom, 216 E Lincoln Ave, Lincoln, KS 67455			
Beverly Rural Fire District	Revenue Neutral Rate*	2.082	Proposed Tax Rate	2.905
	August 29, 2022, 7:00PM, Westfall Community Building, 2634 E Elk Dr, Westfall, KS 67455			
Additional Comment Period:	September 6, 2022 7:25PM, Lincoln Co Courthouse Courtroom, 216 E Lincoln Ave, Lincoln, KS 67455			
Hunter Rural Fire District	Revenue Neutral Rate*	2.119	Proposed Tax Rate	2.569
	September 6, 2022, 7:00PM, Lincoln County Courthouse Courtroom, 216 E Lincoln Ave, Lincoln, KS 67455			
Sylvan Grove Rural Fire District	Revenue Neutral Rate*	2.011	Proposed Tax Rate	2.364
	September 6, 2022, 7:15PM, Lincoln County Courthouse Courtroom, 216 E Lincoln Ave, Lincoln, KS 67455			

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

STATE OF KANSAS
LINCOLN COUNTY, ss.

Savannah DePriest, 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 week, the first publication thereof being made as aforesaid on the 24th day of August, 2022.

Savannah DePriest

Subscribed and sworn to before me this 26th day of August, 2022.

Lauren E. Spelts
Notary Public

My commission expires 11/17/25

NOTARY PUBLIC - State of Kansas
LAUREN E. SPELTS
My Appt. Expires 11/17/25

RNR Notice - Correct
Budget Hearing missing
Page 2 - Moved budget
hearing to Sept 12 ?
Republished Hearing

Resolution No. 2022-21

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 88.008 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 6, 2022 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 88.008 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 6th day of September, 2022 and **SIGNED** by the Lincoln County Board of Commissioners.

Dennis Ray, Chairman

Darrell K. Oetting, Vice Chairman

Randy Lohmann, Member

SEAL OF LINCOLN COUNTY KANSAS COUNTY CLERK

Attest:

Dawn M Harlow, County Clerk

Roll Call Vote

A Roll Call Vote of the Lincoln County To Levy a Property Tax
Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9-6-22
Resolution No. _____

Governing Body Member	Yes	No	No Vote
Ray Dennis	✓		
Oetting, Darrell	✓		
Lohmann, Brandy	✓		
TOTAL			

Certified:

_____

Resolution No. 2022-20

A RESOLUTION OF THE LINCOLN COUNTY BOARD OF COMMISSIONERS, KANSAS AUTHORIZING BARNARD RURAL FIRE DISTRICT, BEVERLY RURAL FIRE DISTRICT, HUNTER RURAL FIRE DISTRICT, AND SYLVAN GROVE RURAL FIRE DISTRICT TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Rural Fire Districts was calculated by the Lincoln County Clerk as follows:

Barnard RFD 1.868 mills, Beverly RFD 2.082 mills, Hunter RFD 2.119 mills, and Sylvan Grove RFD 2.011 mills; and

WHEREAS, the budget proposed by the Governing Body of the Barnard RFD, Beverly RFD, Hunter RFD, and Sylvan Grove RFD will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Rural Fire District Governing Body's held hearings allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony;

WHEREAS, the Governing Body of the Barnard RFD, Beverly RFD, Hunter RFD, and Sylvan Grove RFD, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE LINCOLN COUNTY BOARD OF COMMISSIONERS AFFIRMING ACTION FOR THE GOVERNING BODY OF THE BARNARD RURAL FIRE DISTRICT, BEVERLY RURAL FIRE DISTRICT, HUNTER RURAL FIRE DISTRICT, AND SYLVAN GROVE RURAL FIRE DISTRICT:

That the Barnard Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.868 mills, that the Beverly Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.082 mills, that the Hunter Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.119 mills, and that the Sylvan Grove Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.011 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 6th day of September, 2022 and SIGNED by the Lincoln County Board of Commissioners.

Dennis Ray, Chairman

Darrell K. Oetting, Vice-Chairman

Randy Lohmann, Member

THE SEAL OF LINCOLN COUNTY COUNTY CLERK KANSAS

Attest:

Dawn M. Harlow, County Clerk

Roll Call Vote

A Roll Call Vote of the Lincoln County Rural Fire Districts To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9-6-22
Resolution No. 2022-20

Governing Body Member	Yes	No	No Vote
Ray, Dennis	✓		
Detting, Darrell	✓		
Lohmann, Randy	✓		
TOTAL	3	-0-	-0-

Certified:

THE SEAL OF LINCOLN COUNTY CLERK KANSAS

Resolution No. 2022-01

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

WHEREAS, the Revenue Neutral Rate for the Barnard Rural Fire District was calculated as 1.868 mills by the Lincoln County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Barnard 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 August 29, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony. The hearing was extended to September 6, 2022 to allow additional oral testimony before final approval by the Lincoln County Board of Commissioners; and

WHEREAS, the Governing Body of the Barnard 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 BARNARD RURAL FIRE DISTRICT:

The Barnard Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.868 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 6th day of September, 2022 and **SIGNED** by the Governing Body.

Keach

Gary Jones

Roll Call Vote

A Roll Call Vote of the Barnard Rural Fire Dept To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9622 & 8-29-22

Resolution No. 2022-01

Governing Body Member	Yes	No	No Vote
Robert Keas	X		
Gary Jordan		X	
John Wiebbe	X		
TOTAL	2	1	

Certified

THE SEAL OF LINCOLN COUNTY KANSAS COUNTY CLERK

Resolution No. BW2022-1

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

WHEREAS, the Revenue Neutral Rate for the Beverly Rural Fire District was calculated as 2.082 mills by the Lincoln County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Beverly 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 August 29, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony. The hearing was extended to September 6, 2022 to allow additional oral testimony before final approval by the Lincoln County Board of Commissioners; and

WHEREAS, the Governing Body of the Beverly 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 BEVERLY RURAL FIRE DISTRICT:

The Beverly Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.082 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 6th day of September, 2022 and **SIGNED** by the Governing Body.

Mike Cole

Greg Morrical

Jeff White

Roll Call Vote

A Roll Call Vote of the Beverly / Westfall Fire District Board To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 8/29/2022 ÷ 9-6-22

Resolution No. BW2022-1

Governing Body Member	Yes	No	No Vote
Jeff White	X		
Greg Mowrical	X		
Mitchell Cole	X		
TOTAL	3		

Certified: Dawn Harlan

THE SEAL OF LINCOLN COUNTY CLERK KANSAS

Resolution No. 2022-01

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 2.119 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 6, 2022 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 2.119 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 6th day of September, 2022 and **SIGNED** by the Governing Body.

Douglas T. Sukan

Mark A. Hall

Steve Sh

Terry J. Vallar

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 9-6-22

Resolution No. 202201

Governing Body Member	Yes	No	No Vote
Ermbo, Steve	✓		
Sulsar, Doug	✓		
Heller, Mark Andrew	✓		
Cheney, Darrell	Absent		
Heller, Terry	✓		
TOTAL	4	6	

Certified: Dawn M Haulw

THE SEAL OF LINCOLN COUNTY CLERK KANSAS

Resolution No. 2022-01

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

WHEREAS, the Revenue Neutral Rate for the Sylvan Grove Rural Fire District was calculated as 2.011 mills by the Lincoln County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Sylvan Grove 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 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Sylvan Grove 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 SYLVAN GROVE RURAL FIRE DISTRICT:

The Sylvan Grove Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.011 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 6th day of September, 2022 and **SIGNED** by the Governing Body.

Roll Call Vote

A Roll Call Vote of the Sylvan Grove Rural Fire District To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/6/22

Resolution No. 22-01

Governing Body Member	Yes	No	No Vote
Mueller, Brock	✓		
Traemert, Dean	✓		
Hlad, Jerold	✓		
Keller, Ray	✓		
~~Beck~~ Vacant			
TOTAL	4	0	

Certified: Dawn Harlan

THE SEAL OF LINCOLN COUNTY KANSAS COUNTY CLERK