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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	3,131,270	2,430,496	31.330
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	1,893,078	1,577,540	24.230
Special Bridge	68-1135	9	300,000	229,540	3.526
Noxious Weed	2-1318	9	114,527	106,766	1.640
Law Enforcement	12-11a01	10	66,000	20,151	.310
County Health	65-204	10	275,864	33,884	.521
Ambulance	65-6113	11	500,416	308,438	4.738
Employee Benefits	12-16,102	11	1,987,042	1,815,537	27.885
Lincoln 911		12	215,197		
Refuse		12	437,206		
Ambulance Capital Outlay		13	24,181		
County Health Capital Outlay		13	109,567		
Home for Aged Improvement		14	120,090		
Noxious Weed Capital Outlay		14	79,729		
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			
Totals		xxxxxx	9,272,143	6,522,352	100.180
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		26			65,109,337
Combined Rate and Budget Hearing 2		27			
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		28			

Revenue Neutral Rate: 92.062

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

Governing Body

Attest: November 3 2023

County Clerk

SEAL OF LINCOLN COUNTY KANSAS — COUNTY CLERK

CPA Summary

Lincoln County 2024

CERTIFICATE (2)

Table of Contents:		Page No.	2024 Adopted Budget			
			Expenditures	Amount of 2023 Ad Valorem Tax	County Clerk's Use Only	
					Nov. 1 Final Assessed Valuation	Final Tax Rate*
Fund	K.S.A.					
Free Mission Cemetery	15-1015	29	3,873	600	1,687,486	0.356
Rosette Cemetery	15-1015	30	5,945	951	2,051,479	0.464
Spillman Cemetery	15-1015	31	17,115	2,155	4,873,424	0.443
Vesper Cemetery	15-1015	32	15,870	2,000	1,202,806	1.663
Barnard RFD	19-3610	33	33,403	32,279	8,912,506	3.622
Beverly RFD	19-3610	34	45,821	41,500	13,906,232	2.985
First RFD	19-3610	35	68,191	62,418	15,110,525	4.131
Hunter RFD	19-3610	36	43,204	40,000	14,977,019	2.671
Sylvan Grove RFD	19-3610	37	37,655	33,495	14,762,669	2.690

Attest: November 3 2023

County Clerk

THE SEAL OF LINCOLN COUNTY CLERK KANSAS

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,291,336	99,805	2,443	17,054	5,586	3,038
Debt Service						
Road & Bridge	1,342,574	58,478	1,431	9,992	3,273	1,780
Special Bridge	196,786	8,571	210	1,465	480	261
Noxious Weed	98,660	4,297	105	734	240	131
Law Enforcement	38,086	1,659	41	283	93	51
County Health	212,253	9,245	226	1,580	517	281
Ambulance	190,525	8,299	203	1,418	464	253
Employee Benefits	1,619,451	70,538	1,727	12,053	3,947	2,148
TOTAL	5,989,671	260,892	6,386	44,579	14,600	7,943

County Treas Motor Vehicle Estimate 260,892

County Treas Recreational Vehicle Estimate 6,386

County Treas 16/20M Vehicle Estimate 44,579

County Treas Commercial Vehicle Tax Estimate 14,600

County Treas Watercraft Tax Estimate 7,943

Motor Vehicle Factor 0.04356

Recreational Vehicle Factor 0.00107

16/20M Vehicle Factor 0.00744

Commercial Vehicle Factor 0.00244

Watercraft Factor 0.00133

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Treasurer's Motor Vehicle	General	14,100	20,000	18,000	K.S.A 8-145
General	Transportation Bus	10,000	23,000	25,000	Resolution
General	Rescue Squad	30,576	32,696	32,533	K.S.A 12-110d
General	Capital Improvement	435,000	-	-	K.S.A 19-120
General	Equipment Reserve	-	-	48,000	K.S.A 19-119
General	County Repeater Board	10,000	10,000	10,000	K.S.A 19-119
Road & Bridge	Special Machinery	95,000	-	-	K.S.A 68-141g
Road & Bridge	Special Highway Improvement	43,319	-	-	K.S.A 68-590
Road & Bridge	Special County Road	-	-	-	K.S.A. 68-141g
County Health	County Health C.O.	10,000	-	-	K.S.A 65-204
Delia Pittard Bequest	Children's Health Care Endowment	3,135	-	-	Resolution
Ambulance	Ambulance C.O.	10,000	-	-	K.S.A 12-110d
Noxious Weed	Noxious Weed C.O.	15,500	10,000	10,000	K.S.A 2-1318
	Total	676,630	95,696	143,533	
	Adjustments*		20,000	18,000	
	Adjusted Totals	676,630	75,696	125,533	

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

State of Kansas
County
2024

Lincoln County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Refunding - Series 2016	10/6/2016	3/1/2035	2.000-3.000	5,330,000	3,915,000	3/1 & 9/1	3/1	113,700	250,000	106,125	255,000
Total Revenue Bonds					**3,915,000**			**113,700**	**250,000**	**106,125**	**255,000**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,915,000**			**113,700**	**250,000**	**106,125**	**255,000**

Lincoln County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
Election Equipment	6/1/2021	36	0.00	47,091	15,697	15,697	0
Hunter RFD - 2 Ford F-350	8/8/2022	60	4.49	39,055	39,055	8,895	8,895
				Totals	**54,752**	**24,592**	**8,895**

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

Lincoln County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	509,893	335,636	207,936
Receipts:			
Ad Valorem Tax	2,217,625	2,222,596	xxxxxxxxxxxxxxxxxx
Delinquent Tax	23,595	23,000	24,000
Motor Vehicle Tax	88,827	100,165	99,805
Recreational Vehicle Tax	2,276	2,471	2,443
16/20M Vehicle Tax	16,433	17,774	17,054
Commercial Vehicle Tax	5,168	5,276	5,586
Watercraft Tax	1,604	1,781	3,038
Gross Earnings (Intangible) Tax	8,032	4,502	4,563
LAVTR		0	0
City and County Revenue Sharing		0	0
Mineral Production Tax			
Local Alcoholic Liquor	5,742	4,910	5,732
Compensating Use Tax			
Local Sales Tax	429,092	300,000	300,000
Interest & Charges on Delinquent Taxes	34,955	13,000	13,000
Officer's Fees	40,530	20,000	20,000
Other Licenses and Fees		5,000	5,000
Transfer from Treasurer Motor Vehicle Fund	14,100	20,000	18,000
Reimbursements			
Void warrants			
In Lieu of Taxes (IRB)		1,491	1,359
Interest on Idle Funds	44,856	75,000	50,000
Neighborhood Revitalization Rebate	(3,803)	-2,720	-5,951
Miscellaneous	23,547		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,952,579**	**2,814,246**	**563,629**
Resources Available:	**3,462,472**	**3,149,882**	**771,565**

Lincoln County 2024

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	3,462,472	3,149,882	771,565
Expenditures:			
County Commission	45,435	47,852	49,486
County Clerk	101,073	107,536	124,382
County Treasurer	121,128	133,480	156,246
County Attorney	103,909	142,255	145,146
Register of Deeds	49,635	52,833	60,804
Sheriff	457,923	524,725	557,381
Clerk of the District Court	61,261	79,900	75,800
Courthouse General	287,847	169,100	142,665
Emergency Preparedness	63,345	61,500	59,001
Special Reappraisal	112,556	145,608	180,277
Special Building	2,859	10,000	0
Election	28,739	36,100	42,730
Recycling	15,047	19,000	19,000
Communications	203,430	207,766	238,342
Human Resources	44,858	48,798	55,851
Floodplain Management	0	0	8,300
Appropriations	1,427,791	1,155,493	1,215,859
Subtotal	3,126,836	2,941,946	3,131,270
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,126,836**	**2,941,946**	**3,131,270**
Unencumbered Cash Balance Dec 31	335,636	207,936	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,187,550	2,981,084	3,131,270
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,131,270
		Tax Required	2,359,705
	Delinquent Comp Rate:	3.0%	70,791
		Amount of 2023 Ad Valorem Tax	2,430,496

Lincoln County 2024

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commission			
Salaries	40,248	40,852	42,486
Contractual	4,098	4,000	4,000
Commodities	1,089	3,000	3,000
Capital Outlay			
Reimbursements			
Total	45,435	47,852	49,486
County Clerk			
Salaries	97,774	101,084	121,109
Contractual	6,078	4,384	4,398
Commodities	3,661	3,700	3,700
Capital Outlay			
Reimbursements	(6,440)	(1,632)	(4,825)
Total	101,073	107,536	124,382
County Treasurer			
Salaries	115,208	124,280	149,246
Contractual	2,426	4,000	3,000
Commodities	3,494	5,200	4,000
Capital Outlay			
Total	121,128	133,480	156,246
County Attorney			
Salaries	91,378	99,455	102,346
Contractual	11,918	35,000	35,000
Commodities	613	7,800	7,800
Capital Outlay			
Reimbursements			
Total	103,909	142,255	145,146
Register of Deeds			
Salaries	46,770	49,133	57,814
Contractual	2,108	3,300	2,724
Commodities	757	400	266
Capital Outlay		0	
Reimbursements		0	
Total	49,635	52,833	60,804
Sheriff			
Salaries	443,701	485,000	517,656
Contractual	89,210	71,000	71,000
Commodities	97,591	137,725	137,725
Capital Outlay - Building			
Reimbursements	(172,579)	(169,000)	(169,000)
Total	457,923	524,725	557,381
Clerk of the District Court			
Contractual	53,564	66,700	76,300
Commodities	1,627	2,000	1,500
Capital Outlay	8,625	12,000	
Reimbursements	(2,555)	(800)	(2,000)
Total	61,261	79,900	75,800
Courthouse General			
Salaries	58,741	64,100	37,665
Contractual	132,417	90,000	90,000
Commodities	23,500	15,000	15,000
Capital Outlay	87,640		
Storm Damages			
Reimbursements	(14,451)		
Total	287,847	169,100	142,665
Total - Page 6b	**1,228,211**	**1,257,681**	**1,311,910**

Lincoln County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Emergency Preparedness			
Salaries	38,499	43,500	45,926
Contractual	13,097	11,000	5,625
Commodities	12,788	7,000	7,450
Capital Outlay		0	0
Reimbursements	(1,039)	0	0
Total	63,345	61,500	59,001
Special Reappraisal			
Salaries	78,226	106,908	142,565
Contractual	33,824	33,700	34,712
Commodities	2,232	5,000	3,000
Capital Outlay		0	
Reimbursements	(1,726)	0	
Total	112,556	145,608	180,277
Special Building			
Building Construction & Maintenance	2,859	10,000	0
Total	2,859	10,000	0
Election			
Salaries		3,500	6,900
Contractual	21,402	28,600	38,680
Commodities	7,460	4,000	4,000
Capital Outlay			
Reimbursements	(123)		(6,850)
Total	28,739	36,100	42,730
Recycling			
Salaries		0	
Contractual	14,609	17,000	17,000
Commodities	438	2,000	2,000
Capital Outlay		0	
Reimbursements		0	
Total	15,047	19,000	19,000
Communications			
Salaries	196,898	197,266	227,842
Contractual	6,233	10,000	10,000
Commodities	299	500	500
Capital Outlay		0	0
Total	203,430	207,766	238,342
Human Resources			
Salaries	41,501	45,073	49,051
Contractual	3,052	3,125	5,800
Commodities	305	600	1,000
Capital Outlay		0	
Total	44,858	48,798	55,851
Floodplain Management			
Salaries			0
Contractual			6,300
Commodities			2,000
Capital Outlay			0
Total	0	0	8,300
Total - Page 6c	**470,834**	**528,772**	**603,501**

Lincoln County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Appropriations			
Mental Health	11,000	11,990	12,000
Economic Development	122,305	122,305	125,000
Historical Society	4,500	4,500	4,500
Hospital Maintenance	500,000	500,000	500,000
Special Alcohol & Drug		1,000	1,000
Services for the Elderly	60,000	60,000	60,000
Occupational Center of Kansas	9,000	9,000	9,000
Soil Conservation	22,000	23,000	23,000
CASA	5,000	5,000	7,000
Nursing Home	60,000	100,000	100,000
Juvenile Detention	1,150	1,500	1,500
Abandoned Cemeteries	1,125	2,000	2,000
LEP Program	13,500	13,500	15,000
City of Lincoln Recreation Commission	25,000	25,000	25,000
Liability Insurance	59,418	46,034	55,241
County Fair	12,200	12,000	12,000
Safety Center	3,495	0	0
Computer Contract	30,919	47,468	42,585
Promotion and Advertising	1,603	2,000	2,000
North Central Regional Planning		3,500	3,500
Transfer to Transportation Bus Fund	10,000	23,000	25,000
Transfer to Rescue Squad Fund	30,576	32,696	32,533
Transfer to Capital Improvement Fund	435,000	0	0
Transfer to Equipment Reserve Fund	0	0	48,000
Transfer to County Repeater Board Fund	10,000	10,000	10,000
Courthouse Restoration		100,000	100,000
Total	1,427,791	1,155,493	1,215,859
Total - Page 6d	**1,427,791**	**1,155,493**	**1,215,859**
Total - Page 6b	1,228,211	1,257,681	1,311,910
Total - Page 6c	470,834	528,772	603,501
Total Detail Expenditures**	**3,126,836**	**2,941,946**	**3,131,270**

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

Lincoln County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2023 Ad Valorem Tax	0

Lincoln County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	188,677	228,859	0
Receipts:			
Ad Valorem Tax	1,570,053	1,302,297	xxxxxxxxxxxxxxxx
Delinquent Tax	21,835	20,000	8,000
Motor Vehicle Tax	86,119	71,795	58,478
Recreational Vehicle Tax	2,204	1,771	1,431
16/20M Vehicle Tax	15,343	12,739	9,992
Commercial Vehicle Tax	5,061	3,781	3,273
Watercraft Tax	1,575	1,277	1,780
Special City & County Highway	238,852	240,118	238,445
County Equalization			
Reimbursements	104,264	30,000	22,500
In Lieu of Tax		1,056	797
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,692)	-2,181	-3,210
Miscellaneous	158,387	8,000	20,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,201,001**	**1,690,653**	**361,486**
Resources Available:	**2,389,678**	**1,919,512**	**361,486**
Expenditures:			
Salaries	635,794	732,172	799,678
Contractual	208,034	200,000	225,400
Commodities	1,139,610	887,340	868,000
Capital Outlay	39,062	100,000	
Transfer to Special Machinery Fund	95,000	0	
Transfer to Special Highway Improvement F	43,319	0	
Transfer to Special County Road Fund	0	0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,160,819**	**1,919,512**	**1,893,078**
Unencumbered Cash Balance Dec 31	228,859	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,206,436	1,932,172	1,893,078
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,893,078
		Tax Required	1,531,592
	Delinquent Comp Rate:	3.0%	45,948
		Amount of 2023 Ad Valorem Tax	1,577,540

Lincoln County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,864	68,379	66,500
Receipts:			
Ad Valorem Tax	127,172	190,882	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,304	0	0
Motor Vehicle Tax	4,961	5,815	8,571
Recreational Vehicle Tax	127	143	210
16/20 M Vehicle Tax	990	1,032	1,465
Commercial Vehicle Tax	283	306	480
Watercraft Tax	87	103	261
In Lieu of Tax		85	117
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(218)	-245	-458
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**134,706**	**198,121**	**10,646**
Resources Available:	**143,570**	**266,500**	**77,146**
Expenditures:			
Bridge Construction	75,191	200,000	300,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**75,191**	**200,000**	**300,000**
Unencumbered Cash Balance Dec 31	68,379	66,500	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	137,500	200,000	300,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	300,000
		Tax Required	222,854
	Delinquent Comp Rate:	3.0%	6,686
		Amount of 2023 Ad Valorem Tax	229,540

Adopted Budget **Noxious Weed**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,671	4,178	3,540
Receipts:			
Ad Valorem Tax	81,280	95,700	xxxxxxxxxxxxxxxxxx
Delinquent Tax	716	0	0
Motor Vehicle Tax	2,753	3,717	4,297
Recreational Vehicle Tax	71	92	105
16/20 M Vehicle Tax	578	659	734
Commercial Vehicle Tax	154	196	240
Watercraft Tax	47	66	131
Chemical Sales	4,048	4,000	2,000
In Lieu of Tax		55	59
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(139)	-123	-235
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**89,508**	**104,362**	**7,331**
Resources Available:	**94,179**	**108,540**	**10,871**
Expenditures:			
Salaries	40,421	50,000	54,527
Contractual	5,968	10,000	10,000
Commodities	28,112	35,000	40,000
Capital Outlay		0	0
Transfer to Noxious Weed Capital Outlay Fund	15,500	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**90,001**	**105,000**	**114,527**
Unencumbered Cash Balance Dec 31	4,178	3,540	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	90,828	105,000	114,527
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	114,527
		Tax Required	103,656
	Delinquent Comp Rate:	3.0%	3,110
		Amount of 2023 Ad Valorem Tax	106,766

Lincoln County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	34,944	70,177	44,326
Receipts:			
Ad Valorem Tax	55,249	36,943	xxxxxxxxxxxxxxxxxx
Delinquent Tax	571	0	0
Motor Vehicle Tax	2,375	2,528	1,659
Recreational Vehicle Tax	61	62	41
16/20 M Vehicle Tax	495	448	283
Commercial Vehicle Tax	133	133	93
Watercraft Tax	41	45	51
In Lieu of Tax		37	23
Reimbursements	13,115		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(95)	-47	-40
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	71,945	40,149	2,110
Resources Available:	106,889	110,326	46,436
Expenditures:			
Contractual			
Capital Outlay - Vehicle	36,712	66,000	66,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	36,712	66,000	66,000
Unencumbered Cash Balance Dec 31	70,177	44,326	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	66,000	66,000	66,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,000
		Tax Required	19,564
	Delinquent Comp Rate:	3.0%	587
		Amount of 2023 Ad Valorem Tax	20,151

Adopted Budget

County Health	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	29,464	27,777	34,577
Receipts:			
Ad Valorem Tax	137,419	205,885	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,461	0	0
Motor Vehicle Tax	5,874	6,283	9,245
Recreational Vehicle Tax	151	155	226
16/20 M Vehicle Tax	1,166	1,115	1,580
Commercial Vehicle Tax	335	331	517
Watercraft Tax	103	112	281
In Lieu of Tax		92	126
Reimbursements and Grants	102,983	100,000	196,469
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(235)	-264	-54
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	249,257	313,709	208,390
Resources Available:	278,721	341,486	242,967
Expenditures:			
Salaries	164,970	238,239	209,174
Contractual	52,772	44,370	36,840
Commodities	10,009	12,300	15,850
Capital Outlay	13,193	12,000	14,000
Transfer to County Health Capital Outlay Fund	10,000		
Appropriation to Area on Aging - Senior Care Act			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	250,944	306,909	275,864
Unencumbered Cash Balance Dec 31	27,777	34,577	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	252,638	306,909	275,864
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	275,864
		Tax Required	32,897
	Delinquent Comp Rate:	3.0%	987
		Amount of 2023 Ad Valorem Tax	33,884

Lincoln County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	45,276	129,343	10,858
Receipts:			
Ad Valorem Tax	329,834	184,809	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,828	0	0
Motor Vehicle Tax	9,364	17,141	8,299
Recreational Vehicle Tax	241	423	203
16/20 M Vehicle Tax	1,888	3,041	1,418
Commercial Vehicle Tax	531	903	464
Watercraft Tax	164	305	253
In Lieu of Tax		222	113
Ambulance Runs	185,160	180,000	180,000
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(566)	-237	-646
Miscellaneous	1,642		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**531,086**	**386,607**	**190,104**
Resources Available:	**576,362**	**515,950**	**200,962**
Expenditures:			
Salaries	351,599	380,000	392,525
Contractual Services	45,628	46,175	46,175
Commodities	39,792	36,000	31,716
Capital Outlay		42,917	30,000
Transfer to Ambulance Capital Outlay Fund	10,000		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**447,019**	**505,092**	**500,416**
Unencumbered Cash Balance Dec 31	129,343	10,858	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	548,310	505,092	500,416
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	500,416
		Tax Required	299,454
	Delinquent Comp Rate:	3.0%	8,984
		Amount of 2023 Ad Valorem Tax	308,438

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	244,472	39,394	96,992
Receipts:			
Ad Valorem Tax	1,192,927	1,570,867	xxxxxxxxxxxxxxxxx
Delinquent Tax	15,799	15,000	10,000
Motor Vehicle Tax	62,602	53,736	70,538
Recreational Vehicle Tax	1,603	1,326	1,727
16/20 M Vehicle Tax	11,372	9,535	12,053
Commercial Vehicle Tax	3,660	2,830	3,947
Watercraft Tax	1,138	955	2,148
In Lieu of Tax		802	961
Reimbursements	25,544	30,000	30,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,045)	-2,013	-3,981
Miscellaneous	1,084		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,313,684**	**1,683,038**	**127,393**
Resources Available:	**1,558,156**	**1,722,432**	**224,385**
Expenditures:			
Social Security	190,415	215,329	230,671
KPERS	244,973	265,432	309,371
Worker's Compensation Insurance	46,505	50,000	50,000
Unemployment Tax	1,916	4,700	5,000
Medical & Dental Insurance	911,968	1,047,979	1,350,000
Disability Insurance	11,694	12,000	12,000
Other Employee Benefits	18,791	30,000	30,000
Health Claims	92,500		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,518,762**	**1,625,440**	**1,987,042**
Unencumbered Cash Balance Dec 31	39,394	96,992	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,544,038	1,683,096	1,987,042
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,987,042
		Tax Required	1,762,657
	Delinquent Comp Rate:	3.0%	52,880
		Amount of 2023 Ad Valorem Tax	1,815,537

Lincoln County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Lincoln 911**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	161,952	170,197	155,197
Receipts:			
911 Fees	59,662	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**59,662**	**60,000**	**60,000**
Resources Available:	**221,614**	**230,197**	**215,197**
Expenditures:			
Contractual	51,417	75,000	
Reserve for Future Period			215,197
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**51,417**	**75,000**	**215,197**
Unencumbered Cash Balance Dec 31	170,197	155,197	0
2022/2023/2024 Budget Authority Amount:	219,188	229,952	215,197

Adopted Budget

Refuse	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	137,253	138,206	137,206
Receipts:			
Tax Receipts	12,477	40,000	40,000
User Fees	223,902	260,000	260,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**236,379**	**300,000**	**300,000**
Resources Available:	**373,632**	**438,206**	**437,206**
Expenditures:			
Salaries	48,391	54,000	62,000
Contractual	169,812	190,000	201,188
Commodities	17,223	17,000	17,000
Capital Outlay		40,000	121,253
Reserve for Future Period			35,765
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**235,426**	**301,000**	**437,206**
Unencumbered Cash Balance Dec 31	138,206	137,206	0
2022/2023/2024 Budget Authority Amount:	439,687	382,253	437,206

CPA Summary

Lincoln County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Ambulance Capital Outlay**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,181	24,181	24,181
Receipts:			
Transfer from Ambulance Fund	10,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,000**	**0**	**0**
Resources Available:	**24,181**	**24,181**	**24,181**
Expenditures:			
Capital Outlay			
Reserve for Future Period		0	24,181
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**24,181**
Unencumbered Cash Balance Dec 31	24,181	24,181	0
2022/2023/2024 Budget Authority Amount:	35,845	19,181	24,181

Adopted Budget

County Health Capital Outlay	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	99,567	109,567	109,567
Receipts:			
Transfer from County Health Fund	10,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,000**	**0**	**0**
Resources Available:	**109,567**	**109,567**	**109,567**
Expenditures:			
Contractual			
Capital Outlay			
Reserve for Future Period		0	109,567
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**109,567**
Unencumbered Cash Balance Dec 31	109,567	109,567	0
2022/2023/2024 Budget Authority Amount:	80,923	99,567	109,567

CPA Summary

Lincoln County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Home for Aged Improvement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	138,069	73,290	79,290
Receipts:			
Rental Fees	36,000	36,000	40,800
Reimbursements	308		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,308**	**36,000**	**40,800**
Resources Available:	**174,377**	**109,290**	**120,090**
Expenditures:			
Contractual	98,114	30,000	
Commodities	2,973		
Reserve for Future Period			120,090
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**101,087**	**30,000**	**120,090**
Unencumbered Cash Balance Dec 31	73,290	79,290	0
2022/2023/2024 Budget Authority Amount:	217,460	110,069	120,090

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	44,229	59,729	69,729
Receipts:			
Transfer from Noxious Weed Fund	15,500	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,500**	**10,000**	**10,000**
Resources Available:	**59,729**	**69,729**	**79,729**
Expenditures:			
Capital Outlay			
Reserve for Future Period		0	79,729
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**79,729**
Unencumbered Cash Balance Dec 31	59,729	69,729	0
2022/2023/2024 Budget Authority Amount:	45,229	64,229	79,729

CPA Summary

Lincoln County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Reappraisal Capital Outlay**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	17,976	17,976	17,976
Receipts:			
Transfer from General Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**17,976**	**17,976**	**17,976**
Expenditures:			
Capital Outlay		0	17,976
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**17,976**
Unencumbered Cash Balance Dec 31	17,976	17,976	0
2022/2023/2024 Budget Authority Amount:	17,976	17,976	17,976

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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	286,738	Cash Balance Jan 1	1,209,688	Cash Balance Jan 1	802,851	Cash Balance Jan 1	1,168	Cash Balance Jan 1	23,868	2,324,313
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees									4,606	
Lease Proceeds										
Miscellaneous										
Transfer from Road & Bridge Fund	95,000		43,319							
Transfer from County Health Fund										
Transfer from General Fund					435,000					
Reimbursements										
Total Receipts	95,000	Total Receipts	43,319	Total Receipts	435,000	Total Receipts	0	Total Receipts	4,606	577,925
Resources Available:	381,738	Resources Available:	1,253,007	Resources Available:	1,237,851	Resources Available:	1,168	Resources Available:	28,474	2,902,238
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	286,737		92,341		15,994					
Capital Improvement					130,325					
Salaries										
Contractual									4,693	
Commodities										
Transfer to General Fund										
Total Expenditures	286,737	Total Expenditures	92,341	Total Expenditures	146,319	Total Expenditures	0	Total Expenditures	4,693	530,090
Cash Balance Dec 31	95,001	Cash Balance Dec 31	1,160,666	Cash Balance Dec 31	1,091,532	Cash Balance Dec 31	1,168	Cash Balance Dec 31	23,781	2,372,148 **
										2,372,148 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (B)

2024

(Only the actual budget year for 2022 is reported)

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	29,286	Cash Balance Jan 1	4,072	Cash Balance Jan 1	7,400	Cash Balance Jan 1	7,897	Cash Balance Jan 1	1,417	50,072
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	546,466		655		1,152		1,152		33	
Lease Proceeds										
Miscellaneous	351									
Transfer from Road & Bridge Fund										
Transfer from County Health Fund										
Transfer from General Fund										
Reimbursements										
Total Receipts	546,817	Total Receipts	655	Total Receipts	1,152	Total Receipts	1,152	Total Receipts	33	549,809
Resources Available:	576,103	Resources Available:	4,727	Resources Available:	8,552	Resources Available:	9,049	Resources Available:	1,450	599,881
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay										
Capital Improvement										
Salaries	6,899									
Contractual	522,739									
Commodities							220			
Transfer to General Fund	14,100									
Total Expenditures	543,738	Total Expenditures	0	Total Expenditures	0	Total Expenditures	220	Total Expenditures	0	543,958
Cash Balance Dec 31	32,365	Cash Balance Dec 31	4,727	Cash Balance Dec 31	8,552	Cash Balance Dec 31	8,829	Cash Balance Dec 31	1,450	55,923 **
										55,923 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name: Windpower Economic Benefit		(2) Fund Name: Windpower Interest Earned		(3) Fund Name: Ambulance Memorial		(4) Fund Name: County Health Memorial		(5) Fund Name: Transportation Bus		
Unencumbered Cash Balance Jan 1	5,572,993	Unencumbered Cash Balance Jan 1	64,189	Unencumbered Cash Balance Jan 1	1,645	Unencumbered Cash Balance Jan 1	935	Unencumbered Cash Balance Jan 1	20,641	Total 5,660,403
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
In Lieu of Tax	494,643									
Interest Earned			38,747							
Donations										
Federal and State Funds									47,213	
Fares									4,739	
Miscellaneous										
Transfer from General Fund									10,000	
Tax Distributions										
Reimbursements										
Total Receipts	494,643	Total Receipts	38,747	Total Receipts	0	Total Receipts	0	Total Receipts	61,952	595,342
Resources Available:	6,067,636	Resources Available:	102,936	Resources Available:	1,645	Resources Available:	935	Resources Available:	82,593	6,255,745
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries									34,833	
Contractual	210,451		61,515				14		21,678	
Commodities									10,537	
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	210,451	Total Expenditures	67,515	Total Expenditures	0	Total Expenditures	14	Total Expenditures	67,048	345,028
Cash Balance Dec 31	5,857,185	Cash Balance Dec 31	35,421	Cash Balance Dec 31	1,645	Cash Balance Dec 31	921	Cash Balance Dec 31	15,545	5,910,717 **
										5,910,717 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

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	125,641	Cash Balance Jan 1	2,305	Cash Balance Jan 1	393	Cash Balance Jan 1	3,491	Cash Balance Jan 1	2,613	134,443
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
In Lieu of Tax										
Interest Earned					274		85		21	
Donations			185						13,200	
Federal and State Funds										
Fares										
Miscellaneous										
Transfer from General Fund	30,576									
Tax Distributions					16,827		43,427		65,011	
Reimbursements							987			
Total Receipts	30,576	Total Receipts	185	Total Receipts	17,101	Total Receipts	44,499	Total Receipts	78,232	170,593
Resources Available:	156,217	Resources Available:	2,490	Resources Available:	17,494	Resources Available:	47,990	Resources Available:	80,845	305,036
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries					1,175		1,400		700	
Contractual	7,116				9,641		12,590		17,581	
Commodities	5,681				6,637		14,479		17,912	
Capital Outlay	67,651									
Transfer to Barnard RFD Special Equip. Fund										
Transfer to Beverly RFD Special Equip. Fund							15,000			
Transfer to First RFD Special Equip. Fund									40,000	
Transfer to General Fund										
Reimburse ROZ Fund										
Total Expenditures	80,448	Total Expenditures	0	Total Expenditures	17,453	Total Expenditures	43,469	Total Expenditures	76,193	217,563
Cash Balance Dec 31	75,769	Cash Balance Dec 31	2,490	Cash Balance Dec 31	41	Cash Balance Dec 31	4,521	Cash Balance Dec 31	4,652	87,473 **
										87,473 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (E)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Hunter RFD		LACTF		Sylvan Grove RFD		Sylvan Grove RFD - NFW		First RFD Memorial		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,538	Cash Balance Jan 1	0	Cash Balance Jan 1	1,022	Cash Balance Jan 1	80	Cash Balance Jan 1	583	3,223
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tax Distributions	34,427				30,405		19			
Interest Earned	79				699					
Sale of equipment	42,925									
Donations									25	
Grants			50,000							
Transfer from First RFD Fund										
Transfer from Hunter RFD Fund										
Transfer from Sylvan Grove RFD NFW Fund										
Reimbursements	3,500				29					
Total Receipts	80,931	Total Receipts	50,000	Total Receipts	31,133	Total Receipts	19	Total Receipts	25	162,108
Resources Available:	82,469	Resources Available:	50,000	Resources Available:	32,155	Resources Available:	99	Resources Available:	608	165,331
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	658				1,800					
Contractual	14,529				15,416					
Commodities	11,319				4,180					
Transfer to Hunter RFD Special Equip. Fund	21,250									
Transfer to Sylvan Grove RFD Special Equip. Fund					8,500					
Transfer to Sylvan Grove RFD Fund										
No Fund Warrant - Principal										
No Fund Warrant - Interest										
Capital Outlay	32,375									
Total Expenditures	80,131	Total Expenditures	0	Total Expenditures	29,896	Total Expenditures	0	Total Expenditures	0	110,027
Cash Balance Dec 31	2,338	Cash Balance Dec 31	50,000	Cash Balance Dec 31	2,259	Cash Balance Dec 31	99	Cash Balance Dec 31	608	55,304 **
										55,304 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (F)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Beverly RFD Memorial		Barnard RFD Special Equip.		Beverly RFD Special Equip.		First RFD Special Equip.		Hunter RFD Special Equip.		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,500	Cash Balance Jan 1	97,148	Cash Balance Jan 1	38,906	Cash Balance Jan 1	79,737	Cash Balance Jan 1	35,681	253,972
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tax Distributions										
Interest Earned										
Sale of equipment										
Transfer from Barnard RFD Fund										
Transfer from Beverly RFD Fund					15,000					
Transfer from First RFD Fund							40,000			
Transfer from Hunter RFD Fund									21,250	
Transfer from Sylvan Grove RFD NFW Fund										
Total Receipts	0	Total Receipts	0	Total Receipts	15,000	Total Receipts	40,000	Total Receipts	21,250	76,250
Resources Available:	2,500	Resources Available:	97,148	Resources Available:	53,906	Resources Available:	119,737	Resources Available:	56,931	330,222
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries										
Contractual										
Commodities										
Transfer to Hunter RFD Special Equip. Fund									1,992	
Transfer to Sylvan Grove RFD Special Equip. Fund										
Transfer to Sylvan Grove RFD Fund										
No Fund Warrant - Principal										
No Fund Warrant - Interest										
Capital Outlay			25,892		5,320		38,900			
Total Expenditures	0	Total Expenditures	25,892	Total Expenditures	5,320	Total Expenditures	38,900	Total Expenditures	1,992	72,104
Cash Balance Dec 31	2,500	Cash Balance Dec 31	71,256	Cash Balance Dec 31	48,586	Cash Balance Dec 31	80,837	Cash Balance Dec 31	54,939	258,118 **
										258,118 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (G)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-G

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sylvan Grove RFD Special Equip.		PBC - Bond and Interest		Delia Pittard Bequest		Children's Health Care Endowment		Crime Victim Restitution		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	69,345	Cash Balance Jan 1	415,844	Cash Balance Jan 1	578,870	Cash Balance Jan 1	279,371	Cash Balance Jan 1	21,966	1,365,396
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations										
Rent Received			459,000							
Interest Earned			327		3,135		1,572			
Transfer from Sylvan Grove RFD Fund	8,500									
Transfer from Delia Pittard Bequest Fund							3,135			
Fees									3,500	
Transfer from Road & Bridge Fund										
Total Receipts	8,500	Total Receipts	459,327	Total Receipts	3,135	Total Receipts	4,707	Total Receipts	3,500	479,169
Resources Available:	77,845	Resources Available:	875,171	Resources Available:	582,005	Resources Available:	284,078	Resources Available:	25,466	1,844,565
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	8,795									
Principal Payments			250,000							
Interest Payments			121,200							
Miscellaneous			1,201							
Transfer to Children's Health Care Endowment Fund					3,135					
Transfer to County Health Fund										
Capital Outlay										
Restitution Payments									825	
Total Expenditures	8,795	Total Expenditures	372,401	Total Expenditures	3,135	Total Expenditures	0	Total Expenditures	825	385,156
Cash Balance Dec 31	69,050	Cash Balance Dec 31	502,770	Cash Balance Dec 31	578,870	Cash Balance Dec 31	284,078	Cash Balance Dec 31	24,641	1,459,409 **
										1,459,409 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (H)

2024

(Only the actual budget year for 2022 is reported)

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	2,475	Cash Balance Jan 1	2,603	Cash Balance Jan 1	509,816	Cash Balance Jan 1	200	Cash Balance Jan 1	11,628	526,722
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations										
Rent Received										
Interest Earned										
Transfer from Sylvan Grove RFD Fund					-					
Transfer from Delia Pittard Bequest Fund										
Fees	917		3,800				6,806			
Transfer from Road & Bridge Fund										
Total Receipts	917	Total Receipts	3,800	Total Receipts	0	Total Receipts	6,806	Total Receipts	0	11,523
Resources Available:	3,392	Resources Available:	6,403	Resources Available:	509,816	Resources Available:	7,006	Resources Available:	11,628	538,245
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	478		400				6,806			
Principal Payments										
Interest Payments										
Miscellaneous										
Transfer to Children's Health Care Endowment Fund										
Transfer to County Health Fund										
Capital Outlay					169,000					
Restitution Payments										
Total Expenditures	478	Total Expenditures	400	Total Expenditures	169,000	Total Expenditures	6,806	Total Expenditures	0	176,684
Cash Balance Dec 31	2,914	Cash Balance Dec 31	6,003	Cash Balance Dec 31	340,816	Cash Balance Dec 31	200	Cash Balance Dec 31	11,628	361,561 **
										361,561 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (I)

2024

(Only the actual budget year for 2022 is reported)

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	8,024	Cash Balance Jan 1	20	Cash Balance Jan 1	2,033	Cash Balance Jan 1	2,632	Cash Balance Jan 1	1,728	14,437
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants										
Interest Earned										
Fees									3,100	
Miscellaneous			400				1		1	
Transfer from General Fund	10,000									
Total Receipts	10,000	Total Receipts	400	Total Receipts	0	Total Receipts	1	Total Receipts	3,101	13,502
Resources Available:	18,024	Resources Available:	420	Resources Available:	2,033	Resources Available:	2,633	Resources Available:	4,829	27,939
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	1,625		76		977				2,960	
Miscellaneous										
Salaries										
Total Expenditures	1,625	Total Expenditures	76	Total Expenditures	977	Total Expenditures	0	Total Expenditures	2,960	5,638
Cash Balance Dec 31	16,399	Cash Balance Dec 31	344	Cash Balance Dec 31	1,056	Cash Balance Dec 31	2,633	Cash Balance Dec 31	1,869	22,301 **
										22,301 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (J)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-J

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Emergency Management		Emergency Management Grant		ARPA		Other Coronavirus Grants				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	78	Cash Balance Jan 1	151	Cash Balance Jan 1	287,729	Cash Balance Jan 1	31,155	Cash Balance Jan 1		319,113
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants					287,849		111,655			
Interest Earned										
Fees										
Miscellaneous										
Total Receipts	0	Total Receipts	0	Total Receipts	287,849	Total Receipts	111,655	Total Receipts	0	399,504
Resources Available:	78	Resources Available:	151	Resources Available:	575,578	Resources Available:	142,810	Resources Available:	0	718,617
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual							100,048			
Miscellaneous										
Salaries										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	100,048	Total Expenditures	0	100,048
Cash Balance Dec 31	78	Cash Balance Dec 31	151	Cash Balance Dec 31	575,578	Cash Balance Dec 31	42,762	Cash Balance Dec 31	0	618,569 **
										618,569 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lincoln County

will meet on August 30, 2023 at 7:15 PM at Lincoln County Courthouse Courtroom for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,126,836	34.841	2,941,946	35.062	3,131,270	2,430,496	37.355
Debt Service							
Road & Bridge	2,160,819	24.667	1,919,512	20.544	1,893,078	1,577,540	24.246
Special Bridge	75,191	1.998	200,000	3.011	300,000	229,540	3.528
Noxious Weed	90,001	1.277	105,000	1.510	114,527	106,766	1.641
Law Enforcement	36,712	0.868	66,000	0.583	66,000	20,151	0.310
County Health	250,944	2.159	306,909	3.248	275,864	33,884	0.521
Ambulance	447,019	5.182	505,092	2.915	500,416	308,438	4.740
Employee Benefits	1,518,762	18.742	1,625,440	24.780	1,987,042	1,815,537	27.903
Lincoln 911	51,417		75,000		215,197		
Refuse	235,426		301,000		437,206		
Ambulance Capital Outlay					24,181		
County Health Capital Outl					109,567		
Home for Aged Improveme	101,087		30,000		120,090		
Noxious Weed Capital Outl					79,729		
Reappraisal Capital Outlay					17,976		
Non-Budgeted Funds-A	530,090						
Non-Budgeted Funds-B	543,958						
Non-Budgeted Funds-C	345,028						
Non-Budgeted Funds-D	217,563						
Non-Budgeted Funds-E	110,027						
Non-Budgeted Funds-F	72,104						
Non-Budgeted Funds-G	385,156						
Non-Budgeted Funds-H	176,684						
Non-Budgeted Funds-I	5,638						
Non-Budgeted Funds-J	100,048						
Totals	10,580,510	89.734	8,075,899	91.653	9,272,143	6,522,352	100.244
						Revenue Neutral Rate **	*92.062*
Less: Transfers	676,630		75,696		125,533		
Net Expenditure	9,903,880		8,000,203		9,146,610		
Total Tax Levied	5,755,037		5,989,671		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	64,133,777		65,352,503		65,065,041		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	4,490,000	4,165,000	3,915,000
Other	0	0	0
Lease Pur. Princ.	55,000	181,511	54,752
Total	4,545,000	4,346,511	3,969,752

*Tax rates are expressed in mills

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

Dawn Harlow
County Clerk

Lincoln County 2024

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2022 Expenditures	Prior Year Actual 2022 Actual Tax Rate*	Current Yr Estimate 2023 Expenditures	Current Yr Estimate 2023 Actual Tax Rate*	Proposed Budget Year 2024 Budget Authority for Expenditures	Proposed Budget Year 2024 Amount of 2023 Ad Valorem Tax	Proposed Budget Year 2024 July 1, 2023 Estimated Valuation	Proposed Budget Year 2024 Proposed Estimted Tax Rate*	Proposed Budget Year 2024 *Revenue Neutral Rate***
Free Mission Cemetery	100	0.310	1,500	0.323	3,873	600	1,687,486	0.355	0.356
Rosette Cemetery	810	0.447	2,000	0.449	5,945	951	2,041,879	0.466	0.466
Spillman Cemetery	1,901	0.427	3,000	0.422	17,115	2,155	4,870,163	0.442	0.443
Vesper Cemetery	2,582	1.737	4,000	1.679	15,870	2,000	1,202,815	1.663	1.663
Barnard RFD	18,550	1.999	33,951	3.750	33,403	32,279	8,900,447	3.627	3.627
Beverly RFD	42,926	2.394	44,902	2.904	45,821	41,500	13,892,351	2.987	2.988
First RFD	76,317	3.914	67,100	3.836	68,191	62,418	15,109,131	4.131	4.131
Hunter RFD	76,720	2.133	41,579	2.568	43,204	40,000	14,971,567	2.672	2.672
Sylvan Grove RFD	29,976	2.217	36,202	2.362	37,655	33,495	14,751,139	2.271	2.271

*Tax rates are expressed in mills

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

Dawn Harlow
Clerk

Lincoln County 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	2,975,456	45.730	5,951
Debt Service	0		0
Road & Bridge	1,605,144	24.670	3,210
Special Bridge	229,068	3.521	458
Noxious Weed	117,311	1.803	235
Law Enforcement	20,110	0.309	40
County Health	26,764	0.411	54
Ambulance	322,990	4.964	646
Employee Benefits	1,990,331	30.590	3,981
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,287,174	111.998	14,575

2023 July 1 Valuation: 65,065,041

Valuation Factor: 65,065.041

Neighborhood Revitalization Subj to Rebate: 130,133

Neighborhood Revitalization factor: 130.133

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

CONSOLIDATED METHOD FUND PAGE 2024

County Name Lincoln County

Special District Name Free Mission Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	3,594	4,143	3,259
Ad Valorem Tax	644	600	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	5	10	9
Recreational Vehicle Tax		0	0
16/20M Vehicle Tax		6	5
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
LAVTR			
Interest on Idle Funds			
Total Receipts	649	616	14
Resources Available:	4,243	4,759	3,273
Expenditures:			
Cemetery Operations	100	1,500	3,873
Cash Forward (2024 column)			
Total Expenditures	100	1,500	3,873
Unencumbered Cash Balance, Dec 31	4,143	3,259	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	3,873
		Tax Required	600
		Delinquency Computation % Rate	0
		Amount of 2023 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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	600	9	0	5	0	0
Total	600	9	0	5	0	0

County Treas MVT Estimate	9
County Treas RVT Estimate	0
County Treas 16/20M Estimate	5
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

MVT Factor	0.01557
RVT Factor	0.00000
16/20M Factor	0.00783
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00032

CONSOLIDATED METHOD FUND PAGE 2024

County Name Lincoln County

Special District Name Rosette Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	5,707	5,982	4,964
Ad Valorem Tax	947	951	xxxxxxxxxxxxx
Delinquent Tax	4		
Motor Vehicle Tax	21	24	23
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	6	6	6
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Donation	100		
Interest on Idle Funds	5		
Total Receipts	**1,084**	**982**	**30**
Resources Available:	**6,792**	**6,964**	**4,994**
Expenditures:			
Cemetery Operations	810	2,000	5,945
Cash Forward (2024 column)			
Total Expenditures	**810**	**2,000**	**5,945**
Unencumbered Cash Balance, Dec 31	5,982	4,964	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	5,945
		Tax Required	951
		Delinquency Computation % Rate	0
		Amount of 2023 Ad Valorem Tax	951

CPA Summary

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

		Allocation for Year 2024				
Budgeted Fund Names	Ad Valorem Tax Levy for 2022	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	951	23	1	6	0	0
Total	951	23	1	6	0	0

County Treas MVT Estimate 23

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 0.02419

RVT Factor 0.00105

16/20M Factor 0.00631

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2024

County Name Lincoln County
Special District Name Spillman Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	13,336	15,691	14,908
Ad Valorem Tax	2,140	2,155	xxxxxxxxxxxxx
Delinquent Tax	24		
Motor Vehicle Tax	44	49	36
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	13	12	14
Commercial Vehicle Tax		0	0
Watercraft Tax		0	1
LAVTR			
In Lieu of Taxes			
Cemetery Lots	2,000		
Patronage Fees	34		
Interest on Idle Funds			
Total Receipts	**4,256**	**2,217**	**52**
Resources Available:	**17,592**	**17,908**	**14,960**
Expenditures:			
Cemetery Operations	1,901	3,000	17,115
Cash Forward (2024 column)			
Total Expenditures	1,901	3,000	17,115
Unencumbered Cash Balance, Dec 31	15,691	14,908	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	17,115
		Tax Required	2,155
		Delinquency Computation % Rate	0
		Amount of 2023 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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2.155	36	1	14	0	1
Total	2.155	36	1	14	0	1

County Treas MVT Estimate	36
County Treas RVT Estimate	1
County Treas 16/20M Estimate	14
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	1

MVT Factor	0.01671
RVT Factor	0.00046
16/20M Factor	0.00646
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00026

CONSOLIDATED METHOD FUND PAGE 2024

County Name Lincoln County

Special District Name Vesper Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	14,811	15,573	13,699
Ad Valorem Tax	1,939	1,999	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	93	101	74
Recreational Vehicle Tax	1	2	2
16/20M Vehicle Tax	23	23	93
Commercial Vehicle Tax		0	0
Watercraft Tax	1	1	2
LAVTR			
In Lieu of Taxes			
	1,250		
Interest on Idle Funds	38		
Total Receipts	**3,345**	**2,126**	**171**
Resources Available:	**18,156**	**17,699**	**13,870**
Expenditures:			
Cemetery Operations	2,582	4,000	15,870
Cash Forward (2024 column)			
Total Expenditures	**2,582**	**4,000**	**15,870**
Unencumbered Cash Balance, Dec 31	15,573	13,699	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	15,870
		Tax Required	2,000
		Delinquency Computation % Rate	0
		Amount of 2023 Ad Valorem Tax	2,000

CPA Summary

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

		Allocation for Year 2024				
Budgeted Fund Names	Ad Valorem Tax Levy for 2022	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,999	74	2	93	0	2
Total	1,999	74	2	93	0	2

County Treas MVT Estimate	74
County Treas RVT Estimate	2
County Treas 16/20M Estimate	93
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	2

MVT Factor	0.03690
RVT Factor	0.00080
16/20M Factor	0.04647
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00108

CONSOLIDATED METHOD FUND PAGE 2024

County Name: Lincoln County
Special District Name: Barnard RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	1,492	43	43
Ad Valorem Tax	16,062	32,276	xxxxxxxxxxxxx
Delinquent Tax	217		
Motor Vehicle Tax	378	397	812
Recreational Vehicle Tax	12	1,067	26
16/20M Vehicle Tax	141	192	201
Commercial Vehicle Tax	11	11	22
Watercraft Tax	7	8	20
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	274		
Total Receipts	**17,101**	**33,951**	**1,081**
Resources Available:	**18,593**	**33,994**	**1,124**
Expenditures:			
Personal Services	1,175	1,100	1,100
Commodities	7,734	10,000	10,000
Contractual	9,641	10,000	10,000
Capital Outlay			
Transfer To Special Equipment		12,851	12,303
Cash Forward (2024 column)			
Total Expenditures	**18,550**	**33,951**	**33,403**
Unencumbered Cash Balance, Dec 31	43	43	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	33,403
		Tax Required	32,279
		Delinquency Computation % Rate	0
		Amount of 2023 Ad Valorem Tax	32,279

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	32,276	812	26	201	22	20
Total	32,276	812	26	201	22	20

County Treas MVT Estimate	812
County Treas RVT Estimate	26
County Treas 16/20M Estimate	201
County Treas Commercial Vehicle Tax Estimate	22
County Treas Watercraft Tax Estimate	20

MVT Factor	0.02517
RVT Factor	0.00082
16/20M Factor	0.00622
Commercial Vehicle Factor	0.00068
Watercraft Factor	0.00062

CONSOLIDATED METHOD FUND PAGE 2024

County Name Lincoln County

Special District Name Beverly RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	4,111	4,696	2,695
Ad Valorem Tax	31,487	41,500	xxxxxxxxxxxxx
Delinquent Tax	607		
Motor Vehicle Tax	1,044	1,105	1,312
Recreational Vehicle Tax	23	23	32
16/20M Vehicle Tax	220	231	215
Commercial Vehicle Tax	30	24	38
Watercraft Tax	16	18	29
LAVTR			
In Lieu of Taxes			
Donation	10,000		
Interest on Idle Funds	85		
Total Receipts	**43,511**	**42,901**	**1,626**
Resources Available:	**47,622**	**47,597**	**4,321**
Expenditures:			
Personal Services	1,400	1,400	1,400
Commodities	14,479	12,000	12,000
Contractual	12,047	13,000	13,000
Capital Outlay			
Transfer To Special Equipment	15,000	18,502	19,421
Cash Forward (2024 column)			
Total Expenditures	**42,926**	**44,902**	**45,821**
Unencumbered Cash Balance, Dec 31	4,696	2,695	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	45,821
		Tax Required	41,500
		Delinquency Computation % Rate	0
		Amount of 2023 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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	41,500	1312	32	215	38	29
Total	41,500	1,312	32	215	38	29

County Treas MVT Estimate	1,312				
County Treas RVT Estimate		32			
County Treas 16/20M Estimate			215		
County Treas Commercial Vehicle Tax Estimate				38	
County Treas Watercraft Tax Estimate					29

MVT Factor	0.03162				
RVT Factor		0.00077			
16/20M Factor			0.00519		
Commercial Vehicle Factor				0.00091	
Watercraft Factor					0.00070

CONSOLIDATED METHOD FUND PAGE 2024

County Name Lincoln County
Special District Name First RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	3,452	5,366	3,257
Ad Valorem Tax	62,223	62,418	xxxxxxxxxxxxx
Delinquent Tax	199		
Motor Vehicle Tax	1,739	1,768	1,731
Recreational Vehicle Tax	51	48	50
16/20M Vehicle Tax	465	450	419
Commercial Vehicle Tax	312	287	288
Watercraft Tax	21	20	28
LAVTR			
In Lieu of Taxes			
Donation	13,200		
Interest on Idle Funds	21		
Total Receipts	**78,231**	**64,991**	**2,516**
Resources Available:	**81,683**	**70,357**	**5,773**
Expenditures:			
Personal Services	700	1,000	1,000
Commodities	18,036	20,000	20,000
Contractual	17,581	20,000	20,000
Capital Outlay			0
Transfer To Special Equipment	40,000	26,100	27,191
Cash Forward (2024 column)			
Total Expenditures	**76,317**	**67,100**	**68,191**
Unencumbered Cash Balance, Dec 31	5,366	3,257	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	68,191
		Tax Required	62,418
		Delinquency Computation % Rate	0
		Amount of 2023 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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	62,418	1731	50	419	288	28
Total	62,418	1,731	50	419	288	28

County Treas MVT Estimate	1,731				
County Treas RVT Estimate		50			
County Treas 16/20M Estimate			419		
County Treas Commercial Vehicle Tax Estimate				288	
County Treas Watercraft Tax Estimate					28

MVT Factor	0.02773				
RVT Factor		0.00081			
16/20M Factor			0.00672		
Commercial Vehicle Factor				0.00462	
Watercraft Factor					0.00044

CONSOLIDATED METHOD FUND PAGE 2024

County Name Lincoln County
Special District Name Hunter RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	1,628	2,338	1,968
Ad Valorem Tax	33,679	40,000	xxxxxxxxxxxxx
Delinquent Tax	154		
Motor Vehicle Tax	443	887	934
Recreational Vehicle Tax	12	14	12
16/20M Vehicle Tax	135	286	274
Commercial Vehicle Tax		13	0
Watercraft Tax	4	9	16
LAVTR			
In Lieu of Taxes			
Surplus Equipment Sale	42,925		
Interest on Idle Funds	79		
Total Receipts	77,430	41,209	1,236
Resources Available:	79,058	43,547	3,204
Expenditures:			
Personal Services	658	1,000	1,000
Commodities	11,320	15,000	15,000
Contractual	11,117	16,000	16,000
Capital Outlay	32,375	9,579	11,204
Transfer To Special Equipment	21,250		
Cash Forward (2024 column)			
Total Expenditures	76,720	41,579	43,204
Unencumbered Cash Balance, Dec 31	2,338	1,968	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	43,204
		Tax Required	40,000
	Delinquency Computation % Rate		0
		Amount of 2023 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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	40,000	934	12	274	0	16
Total	40,000	934	12	274	0	16

County Treas MVT Estimate 934
County Treas RVT Estimate 12
County Treas 16/20M Estimate 274
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 16

MVT Factor 0.02335
RVT Factor 0.00029
16/20M Factor 0.00686
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00039

CONSOLIDATED METHOD FUND PAGE 2024

County Name Lincoln County

Special District Name Sylvan Grove RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	1,639	2,796	2,066
Ad Valorem Tax	28,191	33,495	xxxxxxxxxxxxx
Delinquent Tax	376		
Motor Vehicle Tax	1,432	1,536	1,623
Recreational Vehicle Tax	47	49	46
16/20M Vehicle Tax	306	299	270
Commercial Vehicle Tax	1	1	0
Watercraft Tax	53	53	112
LAVTR		39	44
In Lieu of Taxes			
Miscellaneous	29		
Interest on Idle Funds	699		
Total Receipts	**31,132**	**35,472**	**2,095**
Resources Available:	**32,772**	**38,268**	**4,160**
Expenditures:			
Personal Services	1,800	3,400	3,400
Commodities	4,180	10,750	10,750
Contractual	15,496	13,000	13,000
Capital Outlay			
Transfer To Special Equipment	8,500	9,052	10,505
Cash Forward (2024 column)			
Total Expenditures	**29,976**	**36,202**	**37,655**
Unencumbered Cash Balance, Dec 31	2,796	2,066	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	37,655
		Tax Required	33,495
		Delinquency Computation % Rate	0
		Amount of 2023 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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	33,495	1623	46	270	0	112
Total	33,495	1,623	46	270	0	112

County Treas MVT Estimate	1,623				
County Treas RVT Estimate		46			
County Treas 16/20M Estimate			270		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					112

MVT Factor	0.04846				
RVT Factor		0.00136			
16/20M Factor			0.00806		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00336

Lincoln County

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Spillman Cemetery Memorial										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	72,672	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		72,672
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Earned	1,742									
Total Receipts	1,742	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,742
Resources Available:	74,414	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	74,414
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	74,414	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	74,414 **
										74,414 **

** Note: These two block figures should agree.

CPA Summary

Lincoln County 2024

CERTIFICATE (2)

Table of Contents:		Page No.	2024 Adopted Budget			
			Expenditures	Amount of 2023 Ad Valorem Tax	County Clerk's Use Only	
					Nov. 1 Final Assessed Valuation	Final Tax Rate*
Fund	K.S.A.					
Free Mission Cemetery	15-1015	29	3,873	600	1,687,486	0.356
Rosette Cemetery	15-1015	30	5,945	951	2,051,479	0.464
Spillman Cemetery	15-1015	31	17,115	2,155	4,873,424	0.443
Vesper Cemetery	15-1015	32	15,870	2,000	1,202,806	1.663
Barnard RFD	19-3610	33	33,403	32,279	8,912,506	3.622
Beverly RFD	19-3610	34	45,821	41,500	13,906,232	2.985
First RFD	19-3610	35	68,191	62,418	15,110,525	4.131
Hunter RFD	19-3610	36	43,204	40,000	14,977,019	2.671
Sylvan Grove RFD	19-3610	37	37,655	33,495	14,762,669	2.690

Attest: _____ 2023

_____
County Clerk

Affidavit of Publication

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, August 16, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Lincoln County
will meet on August 30, 2023 at 7:15 PM at Lincoln County Courthouse Courtroom for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Lincoln County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,126,836	34.841	2,941,946	35.062	3,131,270	2,430,496	37.355
Debt Service							
Road & Bridge	2,160,819	24.067	1,919,512	20.544	1,893,078	1,577,560	24.246
Special Bridge	75,191	1.998	200,000	3.011	300,000	229,540	3.528
Noxious Weed	90,001	1.277	105,000	1.310	114,527	106,766	1.641
Law Enforcement	36,712	0.868	66,000	0.583	66,000	20,151	0.310
County Health	250,944	2.159	306,909	3.248	275,864	33,854	0.521
Ambulance	447,019	5.182	505,092	2.915	500,416	308,438	4.740
Employee Benefits	1,518,762	18.742	1,625,440	24.780	1,987,842	1,815,337	27.903
Lincoln 911	51,417		75,000		215,197		
Refuse	235,426		301,000		437,206		
Ambulance Capital Outlay					24,181		
County Health Capital Outl					109,567		
Home for Aged Improvem	101,087		30,000		120,090		
Noxious Weed Capital Outl					79,729		
Reappraisal Capital Outlay					17,976		
Non-Budgeted Funds-A	530,090						
Non-Budgeted Funds-B	543,958						
Non-Budgeted Funds-C	345,028						
Non-Budgeted Funds-D	217,563						
Non-Budgeted Funds-E	110,027						
Non-Budgeted Funds-F	72,100						
Non-Budgeted Funds-G	385,156						
Non-Budgeted Funds-H	176,684						
Non-Budgeted Funds-I	5,638						
Non-Budgeted Funds-J	100,048						
Totals	10,580,510	89.774	8,075,899	91.653	9,272,143	6,525,352	100.244
						Revenue Neutral Rate**	92.067
Less: Transfers	676,630		75,696		125,533		
Net Expenditure	9,903,880		8,000,203		9,146,610		
Total Tax Levied	5,755,837		5,909,671		xxxxxxxxxxxx		
Assessed Valuation	64,133,777		65,352,903		65,065,041		

Outstanding Indebtedness,

January 1.	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	4,490,000	4,165,000	3,915,000
Other	0	0	0
Lease Pur. Princ.	55,000	181,511	54,752
Total	4,545,000	4,346,511	3,969,752

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

Dana Harbor
County Clerk

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2022		Current Yr Estimate 2023		Proposed Budget Year 2024				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	July 1, 2023 Estimated Valuation	Proposed Estimated Tax Rate*	Revenue Neutral Rate**
Free Masons Cemetery	100	0.310	1,200	0.323	3,073	800	1,687,486	0.355	0.356
Rosette Cemetery	850	0.347	2,000	0.449	5,945	951	2,041,879	0.466	0.466
Spillman Cemetery	2,901	0.425	3,000	0.422	12,115	2,153	4,870,163	0.442	0.443
Vesper Cemetery	2,542	1.739	4,000	1.679	15,370	2,000	1,202,815	1.663	1.663
Elmond RFD	18,530	1.998	33,951	3.750	33,493	32,279	8,608,445	3.627	3.627
Beverly RFD	42,956	2.366	44,942	2.066	45,821	41,500	13,992,331	2.963	2.988
Fem RFD	76,317	3.918	67,000	3.834	68,193	62,418	15,909,138	4.131	4.131
Hunter RFD	76,230	2.818	61,579	2.966	63,206	49,828	14,991,565	2.672	2.672
Sylvan Grove RFD	29,936	2.219	36,202	2.362	37,695	33,895	14,731,339	2.271	2.271

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

Dana Harbor
Clerk

Page No. 27

STATE OF KANSAS
LINCOLN COUNTY, ss

Dale Worley, being first duly sworn, deposes and says he is one of the editors, publishers, or printers of the LINCOLN SENTINEL REPUBLICAN, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Lincoln County, Kansas, with a general paid circulation on a yearly basis in Lincoln County, Kansas and that said newspaper is not a trade, religious or fraternal publication. Said newspaper: is published weekly at least 50 times a year, has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and has been admitted at the Post Office of Lincoln, Kansas, in said county as second-class matter. The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 week, the publication thereof being made as aforesaid on the 16th of August, 2023.

(Signed)

Dale Worley

Subscribed and sworn before me on this 17th day of August, 2023

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

*Condensed to fit: Originally published as 3x7.5

Resolution No. 2023-15

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 92.062 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 August 30, 2023 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 92.062 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 30th day of August, 2023 and **SIGNED** by the Lincoln County Board of Commissioners.

Dennis Ray, Chairman

Debora Smith, Vice-Chairman

Ryley Hembry, Member

Attest:

Dawn M Harlow, County Clerk

Roll Call Vote

A Roll Call Vote of the Board of County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 8-30-23

Resolution No. 2023-15

Governing Body Member	Yes	No	No Vote
Dennis Ray	✓		
Debora Smith	✓		
Ryley Hembry	✓		
TOTAL	3	0	—

Certified: Dawn M Hulse

THE SEAL OF LINCOLN COUNTY KANSAS COUNTY CLERK