State of Kansas
County
2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	3,017,550	2,234,514	34.841
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	2,132,172	1,581,980	24.667
Special Bridge	68-1135	9	137,500	128,131	1.998
Noxious Weed	2-1318	9	90,828	81,898	1.277
Law Enforcement	12-11a01	10	66,000	55,694	.868
County Health	65-204	10	231,638	138,438	2.159
Ambulance	65-6113	11	459,527	332,312	5.182
Employee Benefits	12-16,102	11	1,513,038	1,201,988	18.742
Lincoln 911		12	219,188		
Refuse		12	439,687		
Ambulance Capital Outlay		13	35,845		
County Health Capital Outlay		13	80,923		
Home for Aged Improvement		14	217,460		
Noxious Weed Capital Outlay		14	45,229		
Reappraisal Capital Outlay		15	17,976		
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			
Totals		xxxxx	8,704,561	5,754,955	89.734
Budget Summary		21			
Budget Summary2					
Neighborhood Revitalization Rebate		22			

County Clerk's Use Only
64,133,777
Nov 1, 2021 Total Assessed Valuation

Assisted by:
Lindburg Vogel Pierce Faris, Chartered
Address:
2301 N. Halstead
Hutchinson, Kansas 67502
Email:
budget1@lvpf-cpa.com

Attest: November 15 2021
County Clerk

Governing Body

State of Kansas
County Special District

Lincoln County

2022

CERTIFICATE (2)

Table of Contents:		Page No.	2022 Adopted Budget			
				2021	County Clerk's Use Only	
Fund	K.S.A.		Expenditures	Amount of Ad Valorem	Nov. 1 Final Assessed Valuation	Computed Mill Rate*
Free Mission Cemetery Distric	15-1015	23	3,324	600	1,937,227	.310
Rosette Cemetery District	15-1015	24	5,139	951	2,151,030	.442
Spillman Cemetery District	15-1015	25	9,972	2,160	5,177,558	.418
Vesper Cemetery District	15-1015	26	4,347	2,000	1,148,361	1.741
Barnard RFD	19-3610	27	18,325	17,298	8,460,546	1.900
Beverly RFD	19-3610	28	35,129	31,500	14,108,890	2.233
First RFD	19-3610	29	66,185	62,458	16,640,782	3.750
Hunter RFD	19-3610	30	34,331	33,000	15,773,489	2.092
Sylvan Grove RFD	19-3610	31	31,249	28,500	13,482,786	2.114

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

Lincoln County

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,957,808	89,215	1,791	15,977	5,001	1,789
Debt Service						
Road & Bridge	1,922,105	87,587	1,757	15,687	4,909	1,756
Special Bridge	106,448	4,851	97	869	272	97
Noxious Weed	57,915	2,639	53	473	148	53
Law Enforcement	50,077	2,282	46	409	128	46
County Health	126,227	5,752	115	1,030	322	115
Ambulance	200,053	9,116	183	1,633	511	183
Employee Benefits	1,388,381	63,266	1,269	11,331	3,546	1,268
TOTAL	5,809,014	264,708	5,311	47,409	14,837	5,307

County Treas Motor Vehicle Estimate 264,708

County Treas Recreational Vehicle Estimate 5,311

County Treas 16/20M Vehicle Estimate 47,409

County Treas Commercial Vehicle Tax Estimate 14,837

County Treas Watercraft Tax Estimate 5,307

Motor Vehicle Factor 0.04557

Recreational Vehicle Factor 0.00091

16/20M Vehicle Factor 0.00816

Commercial Vehicle Factor 0.00255

Watercraft Factor 0.00091

Lincoln County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Treasurer's Motor Vehicle	General	22,391	20,000	20,000	K.S.A 8-145
General	Transportation Bus	10,000	20,000	20,000	Resolution
General	Rescue Squad	29,322	29,322	30,576	K.S.A 12-110d
General	Capital Improvement	175,000	-	-	K.S.A 19-120
General	County Repeater Board	-	-	10,000	K.S.A 19-119
Road & Bridge	Special Machinery	265,000	-	-	K.S.A 68-141g
Road & Bridge	Special Highway Improvement	290,080	-	-	K.S.A 68-590
Road & Bridge	Special County Road	265,000	-	-	K.S.A. 68-141g
County Health	County Health C.O.	18,000	-	-	K.S.A 65-204
Delia Pittard Bequest	Children's Health Care Endowment	10,312	-	-	Resolution
Ambulance	Ambulance C.O.	20,000	10,000	5,000	K.S.A 12-110d
Noxious Weed	Noxious Weed C.O.	-	-	10,000	K.S.A 2-1318
	Total	1,105,105	79,322	95,576	
	Adjustments*		20,000	20,000	
	Adjusted Totals	1,105,105	59,322	75,576	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Lincoln County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Revenue Lincoln County Hospital											
Refunding - Series 2016	10/6/2016	3/1/2035	2.000-3.000	5,330,000	4,490,000	3/1 & 9/1	3/1	129,825	325,000	121,200	250,000
Total Revenue Bonds					**4,490,000**			**129,825**	**325,000**	**121,200**	**250,000**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**4,490,000**			**129,825**	**325,000**	**121,200**	**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 1,2021	Payments Due 2021	Payments Due 2022
Sheriff - Surveillance Cameras	3/18/2021	36	0.00	55,000	55,000	18,333	18,333
				Totals	**55,000**	**18,333**	**18,333**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	357,515	479,051	372,718
Receipts:			
Ad Valorem Tax	2,003,357	1,899,074	xxxxxxxxxxxxxxxxxx
Delinquent Tax	22,876	15,000	15,000
Motor Vehicle Tax	106,511	91,114	89,215
Recreational Vehicle Tax	2,177	1,652	1,791
16/20M Vehicle Tax	16,999	15,770	15,977
Commercial Vehicle Tax	5,189	4,225	5,001
Watercraft Tax	1,739	1,528	1,789
Gross Earnings (Intangible) Tax	6,551	4,360	4,547
LAVTR		0	0
City and County Revenue Sharing		0	0
Mineral Production Tax			
Local Alcoholic Liquor	4,081	4,964	4,090
Compensating Use Tax			
Local Sales Tax	386,107	300,000	250,000
Interest & Charges on Delinquent Taxes	41,992	10,000	10,000
Neighborhood Revitalization	(5,054)	(4,488)	(3,357)
Officer's Fees	38,378	15,000	15,000
Other Licenses and Fees	5,883	5,000	5,000
Transfer from Treasurer Motor Vehicle Fund	22,391	20,000	20,000
Reimbursements	-		
Void warrants	1,044		
In Lieu of Taxes (IRB)	1,391	1,263	1,348
Interest on Idle Funds	56,323	40,000	40,000
Miscellaneous	25,644		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,743,579**	**2,424,462**	**475,401**
Resources Available:	**3,101,094**	**2,903,513**	**848,119**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	3,101,094	2,903,513	848,119
Expenditures:			
County Commission	46,185	48,000	48,000
County Clerk	96,034	99,625	109,403
County Treasurer	109,750	115,063	116,352
County Attorney	114,076	118,431	142,785
Register of Deeds	43,528	47,093	47,123
Sheriff	446,766	453,080	484,000
Clerk of the District Court	41,804	60,508	62,518
Courthouse General	138,037	98,543	173,500
Emergency Preparedness	31,648	45,740	55,812
Special Reappraisal	110,553	116,289	115,100
Special Building	7,871	10,000	10,000
Election	36,532	32,051	32,100
Recycling	24,035	30,175	25,000
Communications	171,811	165,201	196,500
Human Resources	45,812	42,440	43,225
Appropriations	1,157,601	1,048,556	1,356,132
Subtotal	2,622,043	2,530,795	3,017,550
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,622,043**	**2,530,795**	**3,017,550**
Unencumbered Cash Balance Dec 31	479,051	372,718	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	2,812,472	2,530,795	3,017,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,017,550
		Tax Required	2,169,431
	Delinquent Comp Rate:	3.0%	65,083
		Amount of 2021 Ad Valorem Tax	2,234,514

Lincoln County

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
County Commission			
Salaries	40,248	41,000	41,000
Contractual	5,883	5,000	4,000
Commodities	421	2,000	3,000
Capital Outlay	0	0	0
Reimbursements	(367)	0	0
Total	46,185	48,000	48,000
County Clerk			
Salaries	109,476	96,425	102,950
Contractual	2,492	2,500	4,385
Commodities	493	3,500	3,700
Capital Outlay	0	0	0
Reimbursements	(16,427)	(2,800)	(1,632)
Total	96,034	99,625	109,403
County Treasurer			
Salaries	104,243	105,828	107,152
Contractual	2,555	4,015	4,000
Commodities	2,952	5,220	5,200
Capital Outlay	0	0	0
Total	109,750	115,063	116,352
County Attorney			
Salaries	93,322	88,631	97,985
Contractual	16,601	20,000	35,000
Commodities	4,216	7,800	7,800
Capital Outlay	0	2,000	2,000
Reimbursements	(63)	0	0
Total	114,076	118,431	142,785
Register of Deeds			
Salaries	42,134	43,473	43,473
Contractual	1,117	3,300	3,300
Commodities	277	320	350
Capital Outlay	0	0	0
Reimbursements	0	0	0
Total	43,528	47,093	47,123
Sheriff			
Salaries	450,375	452,080	471,500
Contractual	76,929	75,000	71,000
Commodities	90,271	90,000	105,500
Capital Outlay - Building	0	5,000	5,000
Reimbursements	(170,809)	(169,000)	(169,000)
Total	446,766	453,080	484,000
Clerk of the District Court			
Contractual	38,589	56,808	58,118
Commodities	1,651	1,200	1,200
Capital Outlay	3,730	3,500	3,800
Reimbursements	(2,166)	(1,000)	(600)
Total	41,804	60,508	62,518
Courthouse General			
Salaries	32,960	34,543	63,500
Contractual	154,644	100,000	90,000
Commodities	50,259	15,000	15,000
Capital Outlay	2,669	5,000	5,000
Storm Damages	25,364	0	0
Reimbursements	(127,859)	(56,000)	0
Total	138,037	98,543	173,500
Total - Page 6b	**1,036,180**	**1,040,343**	**1,183,681**

Lincoln County

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Emergency Preparedness			
Salaries	8,164	32,240	42,312
Contractual	11,895	10,000	10,000
Commodities	6,173	3,500	3,500
Capital Outlay	10,000	0	0
Reimbursements	(4,584)	0	0
Total	31,648	45,740	55,812
Special Reappraisal			
Salaries	75,181	79,689	78,500
Contractual	30,421	31,600	31,600
Commodities	5,517	5,000	5,000
Capital Outlay	0	0	0
Reimbursements	(566)	0	0
Total	110,553	116,289	115,100
Special Building			
Building Construction & Maintenance	7,871	10,000	10,000
Total	7,871	10,000	10,000
Election			
Salaries	0	2,500	2,500
Contractual	36,113	25,551	25,600
Commodities	5,743	4,000	4,000
Capital Outlay	0	0	0
Reimbursements	(5,324)	0	0
Total	36,532	32,051	32,100
Recycling			
Salaries	19,331	25,175	0
Contractual	4,360	3,000	23,000
Commodities	388	2,000	2,000
Capital Outlay	0	0	0
Reimbursements	(44)	0	0
Total	24,035	30,175	25,000
Communications			
Salaries	162,829	152,701	186,000
Contractual	8,313	10,000	10,000
Commodities	669	500	500
Capital Outlay	0	2,000	0
Total	171,811	165,201	196,500
Human Resources			
Salaries	31,832	38,065	39,100
Contractual	13,501	3,375	3,375
Commodities	551	1,000	750
Capital Outlay	(72)	0	0
Total	45,812	42,440	43,225
Total - Page 6c	**428,262**	**441,896**	**477,737**

Lincoln County

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Appropriations			
Mental Health	7,000	7,000	11,000
Economic Development	117,289	118,000	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	50,000	60,000	60,000
Occupational Center of Kansas	7,000	7,000	9,000
Soil Conservation	22,000	22,000	22,000
Area Agency for Aging - Senior Care	0	0	0
CASA	5,000	5,000	5,000
Nursing Home	71,678	60,000	60,000
Juvenile Detention	488	500	1,000
Abandoned Cemeteries	1,493	2,500	2,500
LEP Program	13,500	13,500	13,500
City of Lincoln Recreation Commission	25,000	25,000	25,000
Liability Insurance	38,137	42,344	49,213
County Fair	10,000	12,200	12,200
Safety Center	3,091	0	0
Computer Contract	63,083	63,190	69,088
Promotion and Advertising	520	2,000	2,000
North Central Regional Planning	3,500	3,500	3,500
Transfer to Transportation Bus Fund	10,000	20,000	20,000
Transfer to Rescue Squad Fund	29,322	29,322	30,576
Transfer to Capital Improvement Fund	175,000	0	0
Transfer to County Repeater Board Fund	0	0	10,000
Equitable Wage Increases	0	50,000	122,750
Courthouse Restoration			200,000
Total	1,157,601	1,048,556	1,356,132
Total - Page 6b	1,036,180	1,040,343	1,183,681
Total - Page 6c	428,262	441,896	477,737
Total Detail Expenditures**	**2,622,043**	**2,530,795**	**3,017,550**

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

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax	0		
Recreational Vehicle Tax	0		
16/20M Vehicle Tax	0		
Commercial Vehicle Tax	0		
Watercraft Tax	0		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 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 2021 Ad Valorem Tax	0

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	225,443	169,686	185,278
Receipts:			
Ad Valorem Tax	1,870,468	1,864,442	xxxxxxxxxxxxxxxxxx
Delinquent Tax	20,291	8,000	8,000
Motor Vehicle Tax	92,062	85,071	87,587
Recreational Vehicle Tax	1,884	1,543	1,757
16/20M Vehicle Tax	15,148	14,725	15,687
Commercial Vehicle Tax	4,441	3,946	4,909
Watercraft Tax	1,488	1,427	1,756
Special City & County Highway	225,742	224,529	223,393
County Equalization		0	
Reimbursements	68,338	30,000	30,000
In Lieu of Tax	1,298	1,179	1,323
Neighborhood Revitalization	(4,680)	(4,441)	(3,421)
Sale of equipment	18,974		
Interest on Idle Funds			
Miscellaneous	59,796	40,000	40,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,375,250**	**2,270,421**	**410,991**
Resources Available:	**2,600,693**	**2,440,107**	**596,269**
Expenditures:			
Salaries	666,825	723,729	732,172
Contractual	181,174	231,100	200,000
Commodities	537,245	1,000,000	1,000,000
Capital Outlay	225,683	300,000	200,000
Transfer to Special Machinery Fund	265,000	0	0
Transfer to Special Highway Improvement Fund	290,080	0	0
Transfer to Special County Road Fund	265,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,431,007**	**2,254,829**	**2,132,172**
Unencumbered Cash Balance Dec 31	169,686	185,278	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	2,518,438	2,364,829	2,132,172
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,132,172
		Tax Required	1,535,903
	Delinquent Comp Rate:	3.0%	46,077
		Amount of 2021 Ad Valorem Tax	1,581,980

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	194,054	197,083	7,045
Receipts:			
Ad Valorem Tax	120,645	103,255	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,184	0	0
Motor Vehicle Tax	5,730	5,487	4,851
Recreational Vehicle Tax	117	100	97
16/20 M Vehicle Tax	873	950	869
Commercial Vehicle Tax	283	255	272
Watercraft Tax	95	92	97
In Lieu of Tax	84	76	73
Neighborhood Revitalization	(300)	(253)	(203)
Reimbursements	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**128,711**	**109,962**	**6,056**
Resources Available:	**322,765**	**307,045**	**13,101**
Expenditures:			
Bridge Construction	125,682	300,000	137,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**125,682**	**300,000**	**137,500**
Unencumbered Cash Balance Dec 31	197,083	7,045	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	129,523	300,000	137,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	137,500
		Tax Required	124,399
	Delinquent Comp Rate:	3.0%	3,732
		Amount of 2021 Ad Valorem Tax	128,131

Adopted Budget **Noxious Weed**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	6,313	18,848	4,047
Receipts:			
Ad Valorem Tax	70,456	56,178	xxxxxxxxxxxxxxxxx
Delinquent Tax	668	0	0
Motor Vehicle Tax	2,873	3,204	2,639
Recreational Vehicle Tax	59	58	53
16/20 M Vehicle Tax	432	555	473
Commercial Vehicle Tax	143	149	148
Watercraft Tax	48	54	53
Chemical Sales	4,814	4,500	4,000
In Lieu of Tax	49	44	40
Neighborhood Revitalization	(172)	(143)	(138)
Reimbursements	1,021		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**80,391**	**64,599**	**7,268**
Resources Available:	**86,704**	**83,447**	**11,315**
Expenditures:			
Salaries	38,124	39,400	40,828
Contractual	5,098	10,000	10,000
Commodities	24,634	20,000	30,000
Capital Outlay	0	10,000	0
Transfer to Noxious Weed Capital Outlay Fund	0	0	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**67,856**	**79,400**	**90,828**
Unencumbered Cash Balance Dec 31	18,848	4,047	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	78,720	79,400	90,828
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,828
		Tax Required	79,513
	Delinquent Comp Rate:	3.0%	2,385
		Amount of 2021 Ad Valorem Tax	81,898

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	16,397	22,125	9,078
Receipts:			
Ad Valorem Tax	60,322	48,575	xxxxxxxxxxxxxxxxx
Delinquent Tax	462	0	0
Motor Vehicle Tax	1,985	2,744	2,282
Recreational Vehicle Tax	41	50	46
16/20 M Vehicle Tax	312	475	409
Commercial Vehicle Tax	97	127	128
Watercraft Tax	33	46	46
In Lieu of Tax	42	38	34
Neighborhood Revitalization	(145)	(102)	(95)
Sale of Equipment	0		
Interest on Idle Funds			
Miscellaneous	4,262		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**67,411**	**51,953**	**2,850**
Resources Available:	**83,808**	**74,078**	**11,928**
Expenditures:			
Contractual	0	0	0
Capital Outlay - Vehicle	61,683	65,000	66,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**61,683**	**65,000**	**66,000**
Unencumbered Cash Balance Dec 31	22,125	9,078	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	65,000	65,000	66,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,000
		Tax Required	54,072
	Delinquent Comp Rate:	3.0%	1,622
		Amount of 2021 Ad Valorem Tax	55,694

Adopted Budget

County Health	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	36,500	36,003	16,184
Receipts:			
Ad Valorem Tax	142,120	122,440	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,276	0	0
Motor Vehicle Tax	5,562	6,464	5,752
Recreational Vehicle Tax	114	117	115
16/20 M Vehicle Tax	860	1,119	1,030
Commercial Vehicle Tax	274	300	322
Watercraft Tax	92	108	115
In Lieu of Tax	99	90	87
Neighborhood Revitalization	(347)	(399)	(228)
Reimbursements and Grants	96,592	80,912	73,855
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**246,642**	**211,151**	**81,048**
Resources Available:	**283,142**	**247,154**	**97,232**
Expenditures:			
Salaries	151,366	163,850	169,156
Contractual	51,618	55,570	39,150
Commodities	13,658	11,550	11,500
Capital Outlay	11,600	0	11,832
Transfer to County Health Capital Outlay Fund	18,000	0	0
Appropriation to Area on Aging - Senior Care Act	897	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**247,139**	**230,970**	**231,638**
Unencumbered Cash Balance Dec 31	36,003	16,184	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	252,571	230,970	231,638
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	231,638
		Tax Required	134,406
	Delinquent Comp Rate:	3.0%	4,032
		Amount of 2021 Ad Valorem Tax	138,438

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	114,354	92,684	29,317
Receipts:			
Ad Valorem Tax	230,188	194,051	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,099	0	0
Motor Vehicle Tax	15,228	10,469	9,116
Recreational Vehicle Tax	310	190	183
16/20 M Vehicle Tax	2,126	1,812	1,633
Commercial Vehicle Tax	771	486	511
Watercraft Tax	259	176	183
In Lieu of Tax	160	145	138
Neighborhood Revitalization	(594)	(822)	(564)
Ambulance Runs	152,746	150,000	96,377
Reimbursements	4,055	0	0
Interest on Idle Funds			
Miscellaneous	293		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**408,641**	**356,507**	**107,577**
Resources Available:	**522,995**	**449,191**	**136,894**
Expenditures:			
Salaries	341,582	330,874	360,000
Contractual Services	44,978	36,000	42,557
Commodities	23,751	36,000	31,354
Capital Outlay	0	7,000	20,616
Transfer to Ambulance Capital Outlay Fund	20,000	10,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**430,311**	**419,874**	**459,527**
Unencumbered Cash Balance Dec 31	92,684	29,317	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	446,000	419,874	459,527
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	459,527
		Tax Required	322,633
	Delinquent Comp Rate:	3.0%	9,679
		Amount of 2021 Ad Valorem Tax	332,312

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	374,752	219,595	240,796
Receipts:			
Ad Valorem Tax	1,386,322	1,346,730	xxxxxxxxxxxxxxxxxx
Delinquent Tax	14,397	6,000	6,000
Motor Vehicle Tax	66,374	63,051	63,266
Recreational Vehicle Tax	1,354	1,143	1,269
16/20 M Vehicle Tax	10,167	10,914	11,331
Commercial Vehicle Tax	3,274	2,925	3,546
Watercraft Tax	1,098	1,057	1,268
In Lieu of Tax	962	874	956
Neighborhood Revitalization	(3,448)	(3,135)	(2,373)
Reimbursements	20,966	20,000	20,000
Interest on Idle Funds			
Miscellaneous	6,003		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,507,469**	**1,449,559**	**105,263**
Resources Available:	**1,882,221**	**1,669,154**	**346,059**
Expenditures:			
Social Security	178,044	191,165	211,810
KPERS	216,345	246,641	274,108
Worker's Compensation Insurance	45,947	37,808	75,000
Unemployment Tax	1,866	12,744	2,769
Medical & Dental Insurance	816,780	900,000	909,351
Disability Insurance	11,194	10,000	10,000
Other Employee Benefits	32,450	30,000	30,000
Establish Health Claims bank account	360,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,662,626**	**1,428,358**	**1,513,038**
Unencumbered Cash Balance Dec 31	219,595	240,796	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,748,426	1,665,550	1,513,038
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,513,038
		Tax Required	1,166,979
	Delinquent Comp Rate:	3.0%	35,009
		Amount of 2021 Ad Valorem Tax	1,201,988

Lincoln County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Lincoln 911**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	104,720	134,677	159,188
Receipts:			
911 Fees	60,446	55,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,446**	**55,000**	**60,000**
Resources Available:	**165,166**	**189,677**	**219,188**
Expenditures:			
Contractual	30,489	30,489	
Reserve for Future Period		0	219,188
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**30,489**	**30,489**	**219,188**
Unencumbered Cash Balance Dec 31	134,677	159,188	0
2020/2021/2022 Budget Authority Amount:	155,226	159,720	219,188

Adopted Budget

Refuse	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	203,973	139,375	184,687
Receipts:			
Tax Receipts	43,738	40,000	40,000
User Fees	206,419	215,000	215,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**250,157**	**255,000**	**255,000**
Resources Available:	**454,130**	**394,375**	**439,687**
Expenditures:			
Salaries	45,025	48,688	67,885
Contractual	177,453	144,000	254,802
Commodities	92,277	17,000	17,000
Capital Outlay		0	100,000
Reserve for Future Period		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**314,755**	**209,688**	**439,687**
Unencumbered Cash Balance Dec 31	139,375	184,687	0
2020/2021/2022 Budget Authority Amount:	393,125	427,363	439,687

Lincoln County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Ambulance Capital Outlay**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	76,845	20,845	30,845
Receipts:			
Transfer from Ambulance Fund	20,000	10,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**20,000**	**10,000**	**5,000**
Resources Available:	**96,845**	**30,845**	**35,845**
Expenditures:			
Capital Outlay	76,000	0	0
Reserve for Future Period	0	0	35,845
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**76,000**	**0**	**35,845**
Unencumbered Cash Balance Dec 31	20,845	30,845	0
2020/2021/2022 Budget Authority Amount:	76,845	35,845	35,845

Adopted Budget

County Health Capital Outlay	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	67,874	81,973	80,923
Receipts:			
Transfer from County Health Fund	18,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**18,000**	**0**	**0**
Resources Available:	**85,874**	**81,973**	**80,923**
Expenditures:			
Contractual	3,901	1,050	0
Capital Outlay	0	0	0
Reserve for Future Period	0	0	80,923
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,901**	**1,050**	**80,923**
Unencumbered Cash Balance Dec 31	81,973	80,923	0
2020/2021/2022 Budget Authority Amount:	71,074	65,874	80,923

Lincoln County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Home for Aged Improvement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	153,459	145,460	181,460
Receipts:			
Rental Fees	36,000	36,000	36,000
Reimbursements	6,882	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**42,882**	**36,000**	**36,000**
Resources Available:	**196,341**	**181,460**	**217,460**
Expenditures:			
Contractual	50,881	0	0
Commodities		0	0
Reserve for Future Period		0	217,460
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**50,881**	**0**	**217,460**
Unencumbered Cash Balance Dec 31	145,460	181,460	0
2020/2021/2022 Budget Authority Amount:	157,513	149,341	217,460

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	40,359	35,229	35,229
Receipts:			
Transfer from Noxious Weed Fund	0	0	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**10,000**
Resources Available:	**40,359**	**35,229**	**45,229**
Expenditures:			
Capital Outlay	5,130	0	0
Reserve for Future Period	0	0	45,229
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,130**	**0**	**45,229**
Unencumbered Cash Balance Dec 31	35,229	35,229	0
2020/2021/2022 Budget Authority Amount:	40,359	40,359	45,229

Lincoln County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Reappraisal Capital Outlay**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	17,976	17,976	17,976
Receipts:			
Transfer from General Fund	0	0	0
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	0	17,976
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**17,976**
Unencumbered Cash Balance Dec 31	17,976	17,976	0
2020/2021/2022 Budget Authority Amount:	17,976	17,976	17,976

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

Lincoln County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-A

Fund Name:	Special Machinery	Special Highway Improvement	Capital Improvement	Asset Forfeiture	Register of Deeds Tech.	Treasurer Motor Vehicle	Sheriff's Registered Offender	Treasurer's Technology	Clerk's Technology	Sheriff Concealed Carry	
Unencumbered											Total
Cash Balance Jan 1	363,057	336,236	715,426	1,168	23,764	35,190	3,372	4,791	5,288	1,139	1,489,431
Receipts:											
Fees					5,246	520,931	240	1,312	1,312	115	
Lease Proceeds											
Miscellaneous					83	635					
Transfer from Road & Bridge Fund	265,000	290,080									
Transfer from County Health Fund											
Transfer from General Fund			175,000								
Reimbursements											
Total Receipts	265,000	290,080	175,000	0	5,329	521,566	240	1,312	1,312	115	1,259,954
Resources Available:	628,057	626,316	890,426	1,168	29,093	556,756	3,612	6,103	6,600	1,254	2,749,385
Expenditures:											
Capital Outlay	381,953	11,500	60,860								
Capital Improvement			2,450								
Salaries						8,745					
Contractual					4,766	484,538					
Commodities											
Transfer to General Fund						22,391					
Total Expenditures	381,953	11,500	63,310	0	4,766	515,674	0	0	0	0	977,203
Cash Balance Dec 31	246,104	614,816	827,116	1,168	24,327	41,082	3,612	6,103	6,600	1,254	1,772,182 **
											1,772,182 **

**Note: These two block figures should agree.

Lincoln County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-B

Fund Name:	Windpower Economic Benefit	Windpower Interest Earned	Ambulance Memorial	County Health Memorial	Transportation Bus	Rescue Squad	Rescue Squad Memorial	Barnard RFD	Beverly RFD	First RFD		
Unencumbered											Total	
Cash Balance Jan 1	4,756,537	77,661	1,340	1,035	9,769	81,826	2,305	1,337	162	5,193	4,937,165	
Receipts:												
In Lieu of Tax	554,104											
Interest Earned		62,602						572	165	121		
Donations			90									
Federal and State Funds					42,273							
Fares					1,737							
Miscellaneous					28			975				
Transfer from General Fund					10,000	29,322						
Tax Distributions								16,582	33,019	64,913		
Reimbursements												
Total Receipts	554,104	62,602	90	0	54,038	29,322	0	18,129	33,184	65,034	816,503	
Resources Available:	5,310,641	140,263	1,430	1,035	63,807	111,148	2,305	19,466	33,346	70,227	5,753,668	
Expenditures:												
Salaries					28,539			1,100	1,800	700		
Contractual	133,456	59,285	90		18,954	5,732		8,281	11,054	10,198		
Commodities					3,143	543		348	8,902	15,046		
Capital Outlay												
Transfer to Barnard RFD Special Equip. Fund								7,000				
Transfer to Beverly RFD Special Equip. Fund									8,250			
Transfer to First RFD Special Equip. Fund										42,000		
Transfer to General Fund												
Reimburse ROZ Fund		6,000										
Total Expenditures	133,456	65,285	90	0	50,636	6,275	0	16,729	30,006	67,944	370,421	
Cash Balance Dec 31	5,177,185	74,978	1,340	1,035	13,171	104,873	2,305	2,737	3,340	2,283	5,383,247	**
											5,383,247	**

**Note: These two block figures should agree.

Lincoln County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-C

Fund Name:	Hunter RFD	Ottawa RFD	Sylvan Grove RFD	Sylvan Grove RFD - NFW	First RFD Memorial	Beverly RFD Memorial	Barnard RFD Special Equip.	Beverly RFD Special Equip.	First RFD Special Equip.	Hunter RFD Special Equip.	
Unencumbered											Total
Cash Balance Jan 1	2,629	0	3,154	15	583	2,500	83,781	36,519	128,778	51,853	309,812
Receipts:											
Tax Distributions	33,817		30,497	65							
Interest Earned	233		256								
Sale of equipment			17,500								
Transfer from Barnard RFD Fund							7,000				
Transfer from Beverly RFD Fund								8,250			
Transfer from First RFD Fund									42,000		
Transfer from Hunter RFD Fund										16,500	
Transfer from Sylvan Grove RFD NFW Fund											
Total Receipts	34,050	0	48,253	65	0	0	7,000	8,250	42,000	16,500	156,118
Resources Available:	36,679	0	51,407	80	583	2,500	90,781	44,769	170,778	68,353	465,930
Expenditures:											
Salaries	480		3,400								
Contractual	13,577		14,725							29,787	
Commodities	4,802		5,251								
Transfer to Hunter RFD Special Equip. Fund	16,500										
Transfer to Sylvan Grove RFD Special Equip. Fund			24,500								
Transfer to Sylvan Grove RFD Fund											
No Fund Warrant - Principal											
No Fund Warrant - Interest											
Capital Outlay								13,096	15,688		
Total Expenditures	35,359	0	47,876	0	0	0	0	13,096	15,688	29,787	141,806
Cash Balance Dec 31	1,320	0	3,531	80	583	2,500	90,781	31,673	155,090	38,566	324,124 **
											324,124 **

**Note: These two block figures should agree.

Lincoln County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-D

Fund Name:	Sylvan Grove RFD Special Equip.	PBC - Bond and Interest	Delia Pittard Bequest	Children's Health Care Endowment	Crime Victim Restitution	Prosecutor's Training and Assistance	Sheriff VIN Inspection	Special County Road	Special Prosecutor's Diversion	Law Enforcement Trust	Total	
Unencumbered												
Cash Balance Jan 1	54,056	365,155	584,468	258,478	18,703	1,561	6,283	250,000	150	11,478	1,550,332	
Receipts:												
Donations										150		
Rent Received		459,000										
Interest Earned		760	10,322	4,195								
Transfer from Sylvan Grove RFD Fund	24,500											
Transfer from Delia Pittard Bequest Fund				10,312								
Fees					3,736	853	3,480		6,025			
Transfer from Road & Bridge Fund								265,000				
Total Receipts	24,500	459,760	10,322	14,507	3,736	853	3,480	265,000	6,025	150	788,333	
Resources Available:	78,556	824,915	594,790	272,985	22,439	2,414	9,763	515,000	6,175	11,628	2,338,665	
Expenditures:												
Contractual	9,865			500		393	450		6,025			
Principal Payments		310,000										
Interest Payments		139,350										
Miscellaneous		1,206										
Transfer to Children's Health Care Endowment Fund			10,312									
Transfer to County Health Fund												
Capital Outlay												
Restitution Payments					1,223							
Total Expenditures	9,865	450,556	10,312	500	1,223	393	450	0	6,025	0	479,324	
Cash Balance Dec 31	68,691	374,359	584,478	272,485	21,216	2,021	9,313	515,000	150	11,628	1,859,341	**
											1,859,341	**

**Note: These two block figures should agree.

Lincoln County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-E

Fund Name:	County Repeater Board	LEPC - Emergency Planning	DARE	Water Recovery Team	Reappraisal Consultant	Emergency Management	Emergency Management Grant	Coronavirus Relief	Coronavirus Relief Interest	Other Coronavirus Grants	
Unencumbered											Total
Cash Balance Jan 1	5,034	76	2,033	2,629	1,483	78	151	0	0	0	11,484
Receipts:											
Grants								583,613		27,691	
Interest Earned									74		
Fees	3,101				3,206						
Miscellaneous				3	2						
Total Receipts	3,101	0	0	3	3,208	0	0	583,613	74	27,691	617,690
Resources Available:	8,135	76	2,033	2,632	4,691	78	151	583,613	74	27,691	629,174
Expenditures:											
Contractual	1,468	56			2,963			501,470		23,669	
Miscellaneous											
Salaries										3,517	
Total Expenditures	1,468	56	0	0	2,963	0	0	501,470	0	27,186	533,143
Cash Balance Dec 31	6,667	20	2,033	2,632	1,728	78	151	82,143	74	505	96,031 **
											96,031 **

**Note: These two block figures should agree.

State of Kansas
County
2022

NOTICE OF BUDGET HEARING

The governing body of

Lincoln County

will meet on September 20, 2021 at 10:45 A.M. at Lincoln County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	2,622,043	33.211	2,530,795	31.347	3,017,550	2,234,514	34.838
Debt Service							
Road & Bridge	2,431,007	31.008	2,254,829	30.775	2,132,172	1,581,980	24.665
Special Bridge	125,682	2.000	300,000	1.704	137,500	128,131	1.998
Noxious Weed	67,856	1.168	79,400	0.927	90,828	81,898	1.277
Law Enforcement	61,683	1.000	65,000	0.802	66,000	55,694	0.868
County Health	247,139	2.356	230,970	2.021	231,638	138,438	2.158
Ambulance	430,311	3.816	419,874	3.203	459,527	332,312	5.181
Employee Benefits	1,662,626	22.982	1,428,358	22.229	1,513,038	1,201,988	18.740
Lincoln 911	30,489		30,489		219,188		
Refuse	314,755		209,688		439,687		
Ambulance Capital Outlay	76,000				35,845		
County Health Capital Outlay	3,901		1,050		80,923		
Home for Aged Improvement	50,881				217,460		
Noxious Weed Capital Outlay	5,130				45,229		
Reappraisal Capital Outlay					17,976		
Non-Budgeted Funds-A	977,203						
Non-Budgeted Funds-B	370,421						
Non-Budgeted Funds-C	141,806						
Non-Budgeted Funds-D	479,324						
Non-Budgeted Funds-E	533,143						
Totals	10,631,400	97.541	7,550,453	93.008	8,704,561	5,754,955	89.725
*Revenue Neutral Rate***							90.569
Less: Transfers	1,105,105		59,322		75,576		
Net Expenditure	9,526,295		7,491,131		8,628,985		
Total Tax Levied	5,964,882		5,809,014		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	61,152,235		62,456,911		64,139,244		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	5,105,000	4,800,000	4,490,000
Other	0	0	0
Lease Pur. Princ.	33,285	17,929	55,000
Total	5,138,285	4,817,929	4,545,000

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Dawn Harlow
Clerk

Lincoln County 2022

NOTICE OF BUDGET HEARING

	Prior Year Actual 2020		Current Yr Estimate 2021		Proposed Budget Year 2022				
Other District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2021 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation	*Revenue Neutral Rate***
Free Mission Cemetery Distric	600	0.32900	1,500	0.30900	3,324	600	0.310	1,937,227	*0.310*
Rosette Cemetery District	1,236	0.46400	2,000	0.44700	5,139	951	0.442	2,151,030	*0.442*
Spillman Cemetery District	5,991	0.44700	7,000	0.42700	9,972	2,160	0.417	5,177,558	*0.418*
Vesper Cemetery District	10,404	1.77700	3,500	1.73700	4,347	2,000	1.741	1,148,802	*1.741*
Barnard RFD	17,955	2.04600	19,170	1.99900	18,325	17,298	2.045	8,460,104	*1.900*
Beverly RFD	32,050	2.51400	34,231	2.39400	35,129	31,500	2.233	14,105,487	*2.233*
First RFD	68,576	4.15400	66,000	3.91400	66,185	62,458	3.750	16,655,851	*3.750*
Hunter RFD	35,761	2.24900	35,155	2.13300	34,331	33,000	2.092	15,773,259	*2.092*
Sylvan Grove RFD	48,130	2.30000	33,019	2.21700	31,249	28,500	2.114	13,483,160	*2.114*
Totals	220,702	16.28000	201,575	15.57700	208,001	178,466	15.144		

*Tax rates are expressed in mills

Dawn Harlow
Clerk

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	1,954,664	30.475	3,357
Debt Service			
Road & Bridge	1,992,060	31.058	3,421
Special Bridge	118,137	1.842	203
Noxious Weed	80,285	1.252	138
Law Enforcement	55,596	0.867	95
County Health	132,738	2.070	228
Ambulance	328,511	5.122	564
Employee Benefits	1,381,783	21.543	2,373
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	6,043,774	94.229	10,379

2021 July 1 Valuation: 64,139,244

Valuation Factor: 64,139.244

Neighborhood Revitalization Subj to Rebate: 110,146

Neighborhood Revitalization factor: 110.146

**This information comes from the 2022 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

CONSOLIDATED METHOD FUND PAGE 2022

County Name: Lincoln County

Special District Name: Free Mission Cemetery District

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	3,587	3,600	2,711
Ad Valorem Tax	599	600	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	8	6	8
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	6	5	5
Commercial Vehicle Tax		0	0
Watercraft Tax	0	0	0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**613**	**611**	**13**
Resources Available:	**4,200**	**4,211**	**2,724**
Expenditures:			
Cemetery Mowing	600	1,500	3,324
Cash Forward (2022 column)			
Total Expenditures	**600**	**1,500**	**3,324**
Unencumbered Cash Balance, Dec 31	3,600	2,711	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	3,324
		Tax Required	600
		Delinquency Computation % Rate	0
		Amount of 2021 Ad Valorem Tax	600

CPA summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	600	8	0	5	0	0
Total	600	8	0	5	0	0

County Treas MVT Estimate	8
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	0.01365
RVT Factor	0.00000
16/20M Factor	0.00767
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00025

CONSOLIDATED METHOD FUND PAGE 2022 State of Kansas
County Special District

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	5,424	5,187	4,157
Ad Valorem Tax	944	951	xxxxxxxxxxxxx
Delinquent Tax	10		
Motor Vehicle Tax	32	15	26
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	6	4	5
Commercial Vehicle Tax		0	0
Watercraft Tax	0	0	0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	8		
Total Receipts	**999**	**970**	**31**
Resources Available:	**6,423**	**6,157**	**4,188**
Expenditures:			
Cemetery Operations	150	2,000	5,139
Cemetery Mowing	600		
Cemetery Equipment	432		
Cemetery Supplies	54		
Cash Forward (2022 column)			
Total Expenditures	**1,236**	**2,000**	**5,139**
Unencumbered Cash Balance, Dec 31	5,187	4,157	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	5,139
		Tax Required	951
	Delinquency Computation % Rate		0
		Amount of 2021 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 2020	Allocation for Year 2022 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	951	26	0	5	0	0
Total	951	26	0	5	0	0

County Treas MVT Estimate	26				
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	0.02737				
RVT Factor		0.00043			
16/20M Factor			0.00524		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00007

CONSOLIDATED METHOD FUND PAGE 2022 State of Kansas
County Special District

County Name Lincoln County
Special District Name Spillman Cemetery District

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	14,302	12,540	7,762
Ad Valorem Tax	2,101	2,160	xxxxxxxxxxxxx
Delinquent Tax	11		
Motor Vehicle Tax	29	44	37
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	20	18	13
Commercial Vehicle Tax		0	0
Watercraft Tax	0	0	0
LAVTR			
In Lieu of Taxes			
Sale of Lots			
Miscellaneos	6		
Interest on Idle Funds	2,062		
Total Receipts	**4,229**	**2,222**	**50**
Resources Available:	**18,531**	**14,762**	**7,812**
Expenditures:			
Cemetery Operations	4,601	7,000	9,972
Cemetery Mowing	1,390		
Cemetery Equipment			
Cemetery Supplies			
Cash Forward (2022 column)			
Total Expenditures	**5,991**	**7,000**	**9,972**
Unencumbered Cash Balance, Dec 31	12,540	7,762	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	9,972
		Tax Required	2,160
	Delinquency Computation % Rate		0
		Amount of 2021 Ad Valorem Tax	2,160

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,160	37	0	13	0	0
Total	2,160	37	0	13	0	0

County Treas MVT Estimate 37
County Treas RVT Estimate 0
County Treas 16/20M Estimate 13
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.01700
RVT Factor 0.00021
16/20M Factor 0.00623
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00020

CONSOLIDATED METHOD FUND PAGE 2022 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: Vesper Cemetery District

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	10,875	3,631	2,234
Ad Valorem Tax	1,889	2,000	xxxxxxxxxxxxx
Delinquent Tax	6		
Motor Vehicle Tax	79	86	91
Recreational Vehicle Tax	2	0	3
16/20M Vehicle Tax	15	17	18
Commercial Vehicle Tax		0	0
Watercraft Tax	0	0	1
LAVTR			
In Lieu of Taxes			
Donations	1,100		
Interest on Idle Funds	69		
Total Receipts	**3,160**	**2,103**	**113**
Resources Available:	**14,035**	**5,734**	**2,347**
Expenditures:			
Cemetery Operations	7,254	3,500	4,347
Cemetery Mowing	3,150		
Cemetery Equipment			
Cemetery Supplies			
Cash Forward (2022 column)			
Total Expenditures	**10,404**	**3,500**	**4,347**
Unencumbered Cash Balance, Dec 31	3,631	2,234	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	4,347
		Tax Required	2,000
	Delinquency Computation % Rate		0
		Amount of 2021 Ad Valorem Tax	2,000

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,000	91	3	18	0	1
Total	2,000	91	3	18	0	1

County Treas MVT Estimate	91
County Treas RVT Estimate	3
County Treas 16/20M Estimate	18
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	1

MVT Factor	0.04568
RVT Factor	0.00160
16/20M Factor	0.00911
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00038

CONSOLIDATED METHOD FUND PAGE 2022 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: Barnard RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	2,562	2,736	340
Ad Valorem Tax	15,916	16,072	xxxxxxxxxxxxx
Delinquent Tax	134		
Motor Vehicle Tax	357	458	439
Recreational Vehicle Tax	10	11	15
16/20M Vehicle Tax	148	210	213
Commercial Vehicle Tax	8	14	11
Watercraft Tax	8	9	9
LAVTR			
In Lieu of Taxes			
Sale of Equipment	975		
Interest on Idle Funds	572		
Total Receipts	**18,129**	**16,774**	**687**
Resources Available:	**20,692**	**19,510**	**1,027**
Expenditures:			
Personal Services	1,100	1,100	1,100
Commodiites	1,574	4,000	3,155
Contractual	8,281	8,641	8,641
Capital Outlay			
Transfer to Special Equipment	7,000	5,429	5,429
Cash Forward (2022 column)			
Total Expenditures	**17,955**	**19,170**	**18,325**
Unencumbered Cash Balance, Dec 31	2,736	340	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	18,325
		Tax Required	17,298
	Delinquency Computation % Rate		0
		Amount of 2021 Ad Valorem Tax	17,298

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	16,072	439	15	213	11	9
Total	16,072	439	15	213	11	9

County Treas MVT Estimate: 439
County Treas RVT Estimate: 15
County Treas 16/20M Estimate: 213
County Treas Commercial Vehicle Tax Estimate: 11
County Treas Watercraft Tax Estimate: 9

MVT Factor: 0.02731
RVT Factor: 0.00093
16/20M Factor: 0.01325
Commercial Vehicle Factor: 0.00068
Watercraft Factor: 0.00056

CONSOLIDATED METHOD FUND PAGE 2022 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: Beverly RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	2,207	3,342	2,130
Ad Valorem Tax	31,302	31,500	xxxxxxxxxxxxx
Delinquent Tax	180		
Motor Vehicle Tax	1,262	1,215	1,193
Recreational Vehicle Tax	30	28	25
16/20M Vehicle Tax	203	205	223
Commercial Vehicle Tax	22	50	37
Watercraft Tax	19	21	21
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	165		
Total Receipts	**33,184**	**33,019**	**1,499**
Resources Available:	**35,391**	**36,361**	**3,629**
Expenditures:			
Personal Services	1,800	3,000	3,000
Commodiites	8,902	9,000	9,000
Contractual	13,098	17,280	17,000
Capital Outlay			
Transfer to Special Equipment	8,250	4,951	6,129
Cash Forward (2022 column)			
Total Expenditures	**32,050**	**34,231**	**35,129**
Unencumbered Cash Balance, Dec 31	3,342	2,130	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	35,129
		Tax Required	31,500
	Delinquency Computation % Rate		0
		Amount of 2021 Ad Valorem Tax	31,500

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	31,500	1193	25	223	37	21
Total	31,500	1,193	25	223	37	21

County Treas MVT Estimate	1,193				
County Treas RVT Estimate		25			
County Treas 16/20M Estimate			223		
County Treas Commercial Vehicle Tax Estimate				37	
County Treas Watercraft Tax Estimate					21

MVT Factor	0.03787				
RVT Factor		0.00079			
16/20M Factor			0.00708		
Commercial Vehicle Factor				0.00117	
Watercraft Factor					0.00067

CONSOLIDATED METHOD FUND PAGE 2022 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: First RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	5,825	2,283	1,125
Ad Valorem Tax	61,970	62,458	xxxxxxxxxxxxx
Delinquent Tax	274		
Motor Vehicle Tax	1,911	1,714	1,784
Recreational Vehicle Tax	42	40	41
16/20M Vehicle Tax	368	358	405
Commercial Vehicle Tax	322	244	349
Watercraft Tax	26	28	23
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	121		
Total Receipts	**65,034**	**64,842**	**2,602**
Resources Available:	**70,859**	**67,125**	**3,727**
Expenditures:			
Personal Services	700	1,000	1,000
Commodiites	15,046	20,000	20,000
Contractual	10,829	20,000	20,000
Capital Outlay			
Transfer to Special Equipment	42,000	25,000	25,185
Cash Forward (2022 column)			
Total Expenditures	**68,576**	**66,000**	**66,185**
Unencumbered Cash Balance, Dec 31	2,283	1,125	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	66,185
		Tax Required	62,458
	Delinquency Computation % Rate		0
		Amount of 2021 Ad Valorem Tax	62,458

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	62,458	1784	41	405	349	23
Total	62,458	1,784	41	405	349	23

County Treas MVT Estimate	1,784				
County Treas RVT Estimate		41			
County Treas 16/20M Estimate			405		
County Treas Commercial Vehicle Tax Estimate				349	
County Treas Watercraft Tax Estimate					23

MVT Factor	0.02856				
RVT Factor		0.00066			
16/20M Factor			0.00648		
Commercial Vehicle Factor				0.00559	
Watercraft Factor					0.00037

CONSOLIDATED METHOD FUND PAGE 2022 State of Kansas
County Special District

County Name: Lincoln County
Special District Name: Hunter RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	3,031	1,321	258
Ad Valorem Tax	33,104	33,000	xxxxxxxxxxxxx
Delinquent Tax	120		
Motor Vehicle Tax	396	770	746
Recreational Vehicle Tax	5	11	10
16/20M Vehicle Tax	187	282	287
Commercial Vehicle Tax		22	24
Watercraft Tax	5	7	6
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds	233		
Total Receipts	**34,051**	**34,092**	**1,073**
Resources Available:	**37,081**	**35,413**	**1,331**
Expenditures:			
Personal Services	480	1,000	1,000
Commodiites	5,204	15,000	10,000
Contractual	13,577	16,000	16,000
Capital Outlay			
Transfer to Special Equipment	16,500	3,155	7,331
Cash Forward (2022 column)			
Total Expenditures	**35,761**	**35,155**	**34,331**
Unencumbered Cash Balance, Dec 31	1,321	258	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	34,331
		Tax Required	33,000
	Delinquency Computation % Rate		0
		Amount of 2021 Ad Valorem Tax	33,000

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	33,000	746	10	287	24	6
Total	33,000	746	10	287	24	6

County Treas MVT Estimate	746				
County Treas RVT Estimate		10			
County Treas 16/20M Estimate			287		
County Treas Commercial Vehicle Tax Estimate				24	
County Treas Watercraft Tax Estimate					6

MVT Factor	0.02261				
RVT Factor		0.00030			
16/20M Factor			0.00870		
Commercial Vehicle Factor				0.00073	
Watercraft Factor					0.00018

CONSOLIDATED METHOD FUND PAGE 2022 State of Kansas
County Special District

County Name Lincoln County
Special District Name Sylvan Grove RFD

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	3,409	3,533	849
Ad Valorem Tax	27,969	28,500	xxxxxxxxxxxxx
Delinquent Tax	488		
Motor Vehicle Tax	1,627	1,449	1,476
Recreational Vehicle Tax	32	22	32
16/20M Vehicle Tax	291	281	292
Commercial Vehicle Tax	3	6	3
Watercraft Tax	49	42	59
LAVTR			
In Lieu of Taxes	38	35	38
Equipment Sale	17,500		
Interest on Idle Funds	256		
Total Receipts	**48,254**	**30,335**	**1,900**
Resources Available:	**51,663**	**33,868**	**2,749**
Expenditures:			
Personal Services	3,400	3,400	3,400
Commodiites	5,506	14,000	10,000
Contractual	14,724	11,000	15,000
Capital Outlay			
Transfer to Special Equipment	24,500	4,619	2,849
Cash Forward (2022 column)			
Total Expenditures	**48,130**	**33,019**	**31,249**
Unencumbered Cash Balance, Dec 31	3,533	849	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	31,249
		Tax Required	28,500
	Delinquency Computation % Rate		0
		Amount of 2021 Ad Valorem Tax	28,500

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	62,458	1476	32	292	3	59
Total	62,458	1,476	32	292	3	59

County Treas MVT Estimate	1,476				
County Treas RVT Estimate		32			
County Treas 16/20M Estimate			292		
County Treas Commercial Vehicle Tax Estimate				3	
County Treas Watercraft Tax Estimate					59

MVT Factor	0.02363				
RVT Factor		0.00051			
16/20M Factor			0.00468		
Commercial Vehicle Factor				0.00005	
Watercraft Factor					0.00094

Lincoln County

NON-BUDGETED FUNDS

2022

(Only the actual budget year for 2020 is to be shown)

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

STATE OF KANSAS
LINCOLN COUNTY, ss.

Julia Worley, being first duly sworn, deposes and says: That she is one of the Editors, publishers, or printers of THE LINCOLN SENTINEL-REPUBLICAN, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Lincoln County, Kansas, with a general paid circulation on a yearly basis in Lincoln County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Lincoln, Kansas in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 23rd day of September, 2021, with subsequent publications being made on the following dates:

Thurs., _____, 20___ ; Thurs., _____, 20___; Thurs., _____, 20___

(Sign) _____

Subscribed and sworn to before me this 13th day of October, 2021.

Abby D Gerleman
Notary Public

My Commission expires:
9-12-2024

NOTARY PUBLIC - State of Kansas
ABBY D GERLEMAN
My Appt. Exp. 9-12-2024

NOTICE OF BUDGET HEARING

The governing body of
Lincoln County
will meet on October 4, 2021 at 10:00 A.M. at Lincoln County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Lincoln County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	2,622,043	33.211	2,530,795	31.347	3,017,550	2,234,514	34.838
Debt Service							
Road & Bridge	2,431,007	31.008	2,254,829	30.775	2,132,172	1,581,980	24.665
Special Bridge	125,682	2.000	300,000	1.704	137,500	128,131	1.998
Noxious Weed	67,856	1.168	79,400	0.927	90,828	81,898	1.277
Law Enforcement	61,683	1.000	65,000	0.802	66,000	55,694	0.868
County Health	247,139	2.356	230,970	2.021	231,638	138,438	2.158
Ambulance	430,311	3.816	419,874	3.203	459,527	332,312	5.181
Employee Benefits	1,662,626	22.982	1,428,358	22.229	1,513,038	1,201,988	18.740
Lincoln 911	30,489		30,489		219,188		
Refuse	314,755		209,688		439,687		
Ambulance Capital Outlay	76,000				35,845		
County Health Capital Outlay	3,901		1,050		80,923		
Home for Aged Improvement	50,881				217,460		
Noxious Weed Capital Outlay	5,130				45,229		
Reappraisal Capital Outlay					17,976		
Non-Budgeted Funds-A	977,203						
Non-Budgeted Funds-B	370,421						
Non-Budgeted Funds-C	141,806						
Non-Budgeted Funds-D	479,324						
Non-Budgeted Funds-E	533,143						
Totals	10,631,400	97.541	7,550,453	93.008	8,704,561	5,754,955	89.725
*Revenue Neutral Rate***							90.569
Less: Transfers	1,105,105		59,322		75,576		
Net Expenditure	9,526,295		7,491,131		8,628,985		
Total Tax Levied	5,964,882		5,809,014		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	61,152,235		62,456,911		64,139,244		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	5,105,000	4,800,000	4,490,000
Other	0	0	0
Lease Pur. Princ.	33,285	17,929	55,000
Total	5,138,285	4,817,929	4,545,000

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Dawn Harlow
Clerk

Lincoln County 2022

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