2024

Amended
Certificate
For Calendar Year 2024

To the Clerk of Lincoln County, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
Lincoln County, Kansas
certify that: (1) the hearing mentioned in the attached publication was held;(2) after the Budget Hearing this Budget was duly approved and adopted as the maximum expenditure for the various funds for the year.

Table of Contents:		Page No.	2024 Amended Budget: Amount of 2023 Tax that was Levied	Adopted 2024 Expenditures	Proposed Amended 2024 Expenditures
Fund	**K.S.A.**				
General	79-1946	2	2,430,496	3,131,270	3,381,270
Road & Bridge	68-5,101	3	1,577,540	1,893,078	2,040,078
Ambulance	65-6113	4	308,438	500,416	517,416
Health	65-204	5	33,884	275,864	297,864
Law Enforcement -Special	12-11a01	6	20,151	66,000	76,000
Noxious Weed	2-1318	7	106,766	114,527	121,527
Barnard RFD	19-3610	8	32,279	33,403	41,903
Beverly RFD	19-3610	9	41,500	45,821	49,821
First RFD	19-3610	10	62,418	68,191	84,191
Sylvan Grove RFD	19-3610	11	33,495	37,655	46,155
Totals		xxxxxxxxxx	4,646,967	6,166,225	6,656,225
Summary of Amendments		12			

Attested date: 12-31-24

County Clerk

Assisted by:

Address:

Email:

D Smith

Governing Body

CPA Summary

Lincoln County, Kansas 2024

Adopted Budget

General	2024 Adopted Budget	2024 Proposed Budget
Unencumbered Cash Balance January 1	207,936	350,820
Receipts:		
Ad Valorem Tax	2,430,496	2,430,496
Delinquent Tax	24,000	24,000
Motor Vehicle Tax	99,805	99,805
Recreational Vehicle Tax	2,443	2,443
16/20M Vehicle Tax	17,054	17,054
Commercial Vehicle Tax	5,586	5,586
Watercraft Tax	3,038	3,038
Gross Earnings (Intangible) Tax	4,563	4,563
Local Alcoholic Liquor & In Lieu of Taxes	5,732	5,732
Local Sales Tax	300,000	300,000
Interest & Charges on Delinquent Taxes	13,000	61,171
Neighborhood Revitalization	-5,951	-5,951
Officer & License Fees & In Lieu of Taxes (IRB)	26,359	36,359
Interest on Idle Funds	50,000	140,000
Transfers	18,000	25,000
Total Receipts	**2,994,125**	**3,149,296**
Resources Available:	**3,202,061**	**3,500,116**
Expenditures:		
County Commission	49,486	49,486
County Clerk	124,382	124,382
County Treasurer	156,246	156,246
County Attorney	145,146	145,146
Register of Deeds	60,804	60,804
Sheriff	557,381	557,381
Clerk of the District Court	75,800	75,800
Courthouse General	142,665	142,665
Emergency Preparedness	59,001	59,001
Special Reappraisal	180,277	180,277
Special Building	0	0
Election	42,730	42,730
Recycling	19,000	19,000
Communications	238,342	238,342
Human Resources	55,851	55,851
Floodplain Management	8,300	8,300
Appropriations	1,215,859	1,215,859
Transfer to Special Funds		250,000
Total Expenditures	**3,131,270**	**3,381,270**
Unencumbered Cash Balance December 31	70,791	118,846

CPA Summary

Lincoln County, Kansas 2024

Adopted Budget

Road & Bridge	2024 Adopted Budget	2024 Proposed Budget
Unencumbered Cash Balance January 1	0	59,054
Receipts:		
Ad Valorem Tax	1,577,540	1,577,540
Delinquent Tax	8,000	20,112
Motor Vehicle Tax	58,478	66,947
Recreational Vehicle Tax	1,431	1,958
16/20M Vehicle Tax	9,992	12,465
Commercial Vehicle Tax	3,273	2,629
Watercraft Tax	1,780	0
Special City & County Highway	238,445	244,250
County Equalization		1,147
Reimbursements	22,500	57,029
In Liue of Tax	797	1,411
Neighborhood Revitalization	-3,210	-3,210
Miscellaneous	20,000	36,998
Materials Sold		7,057
Interest on Idle Funds		
Total Receipts	**1,939,026**	**2,026,333**
Resources Available:	**1,939,026**	**2,085,388**
Expenditures:		
Salaries	799,678	799,678
Contractual	225,400	225,400
Commodities	868,000	868,000
Capital Outlay		
Transfer to Special Funds		147,000
Total Expenditures	**1,893,078**	**2,040,078**
Unencumbered Cash Balance December 31	45,948	45,310

CPA Summary

Lincoln County, Kansas 2024

Adopted Budget

Ambulance	2024 Adopted Budget	2024 Proposed Budget
Unencumbered Cash Balance January 1	10,858	42,048
Receipts:		
Ad Valorem Tax	308,438	272,642
Delinquent Tax	0	3,158
Motor Vehicle Tax	8,299	10,803
Recreational Vehicle Tax	203	321
16/20M Vehicle Tax	1,418	2,619
Commercial Vehicle Tax	464	373
Watercraft Tax	253	0
Ambulance Runs	180,000	185,000
Local Alcoholic Liquor & In Lieu of Taxes	113	275
COVID Funds Transfer In		7,135
Equipment Sale		1,200
Excise Tax		2
Neigborhood Revitalization	-646	-646
Interest on Idle Funds		
Total Receipts	**498,542**	**482,882**
Resources Available:	**509,400**	**524,930**
Expenditures:		
Salaries	392,525	409,525
Contractual	46,175	46,175
Commodities	31,716	31,716
Capital Outlay	30,000	
Transfer to Ambulance Capital Outlay Fund		30,000
Total Expenditures	**500,416**	**517,416**
Unencumbered Cash Balance December 31	8,984	7,514

CPA Summary

Lincoln County, Kansas 2024

Adopted Budget

Health	2024 Adopted Budget	2024 Proposed Budget
Unencumbered Cash Balance January 1	34,577	47,115
Receipts:		
Ad Valorem Tax	33,884	33,884
Delinquent Tax	0	0
Motor Vehicle Tax	9,245	9,245
Recreational Vehicle Tax	226	226
16/20M Vehicle Tax	1,580	1,580
Commercial Vehicle Tax	517	517
Watercreaft Tax	281	281
In Lieu of Taxes	126	126
Reimbursements & Grants	196,469	196,469
Transfer from COVID		27,830
Neighborhood Revitalization	-54	-54
Interest on Idle Funds		
Total Receipts	**242,274**	**270,104**
Resources Available:	**276,851**	**317,219**
Expenditures:		
Salaries	209,174	209,174
Contractual	36,840	58,840
Commodities	15,850	15,850
Capital Outlay	14,000	14,000
Total Expenditures	**275,864**	**297,864**
Unencumbered Cash Balance December 31	987	19,355

CPA Summary

Lincoln County, Kansas 2024

Adopted Budget

Law Enforcement - Special	2024 Adopted Budget	2024 Proposed Budget
Unencumbered Cash Balance January 1	44,326	56,502
Receipts:		
Ad Valorem Tax	20,151	20,151
Delinquent Tax	0	0
Motor Vehicle Tax	1,659	1,659
Recreational Vehicle Tax	41	41
16/20M Vehicle Tax	283	283
Commercial Vehicle Tax	93	93
Watercreaft Tax	51	51
In Lieu of Taxes	23	23
Neighborhood Revitalization	-40	-40
Interest on Idle Funds		
Total Receipts	**22,261**	**22,261**
Resources Available:	**66,587**	**78,763**
Expenditures:		
Capital Outlay	66,000	76,000
Total Expenditures	**66,000**	**76,000**
Unencumbered Cash Balance December 31	587	2,763

CPA Summary

Lincoln County, Kansas 2024

Adopted Budget

Noxious Weed	2024 Adopted Budget	2024 Proposed Budget
Unencumbered Cash Balance January 1	3,540	24,969
Receipts:		
Ad Valorem Tax	106,766	106,766
Delinquent Tax	0	0
Motor Vehicle Tax	4,297	4,297
Recreational Vehicle Tax	105	105
16/20M Vehicle Tax	734	734
Commercial Vehicle Tax	240	240
Watercreaft Tax	131	131
In Lieu of Taxes	59	59
	2,000	2,000
Neighborhood Revitalization	-235	-235
Interest on Idle Funds		
Total Receipts	**114,097**	**114,097**
Resources Available:	**117,637**	**139,066**
Expenditures:		
Salaries	54,527	54,527
Contractual	10,000	10,000
Commodities	40,000	47,000
Capital Outlay	0	0
Transfer to Noxious Weed Capital Outlay Fund	10,000	10,000
Total Expenditures	**114,527**	**121,527**
Unencumbered Cash Balance December 31	3,110	17,539

CPA Summary

Lincoln County, Kansas 2024

Adopted Budget

Barnard RFD	2024 Adopted Budget	2024 Proposed Budget
Unencumbered Cash Balance January 1	43	3,380
Receipts:		
Ad Valorem Tax	32,279	32,279
Delinquent Tax	0	389
Motor Vehicle Tax	812	812
Recreational Vehicle Tax	26	26
16/20M Vehicle Tax	201	201
Commercial Vehicle Tax	22	22
Watercreaft Tax	20	20
In Lieu of Taxes		
Miscellaneous		9,199
Interest on Idle Funds		323
Total Receipts	**33,360**	**43,271**
Resources Available:	**33,403**	**46,651**
Expenditures:		
Personal Services	1,100	1,100
Commodities	10,000	10,000
Contractual	10,000	10,000
Capital Outlay		
Transfer to Special Equipment	12,303	20,803
Total Expenditures	**33,403**	**41,903**
Unencumbered Cash Balance December 31	0	4,748

CPA Summary

Lincoln County, Kansas 2024

Adopted Budget

Beverly RFD	2024 Adopted Budget	2024 Proposed Budget
Unencumbered Cash Balance January 1	2,695	5,550
Receipts:		
Ad Valorem Tax	41,500	41,500
Delinquent Tax	0	0
Motor Vehicle Tax	1,312	1,312
Recreational Vehicle Tax	32	32
16/20M Vehicle Tax	215	215
Commercial Vehicle Tax	38	38
Watercreaft Tax	29	29
In Lieu of Taxes		
Miscellaneous		3,191
Interest on Idle Funds		
Total Receipts	**43,126**	**46,317**
Resources Available:	**45,821**	**51,867**
Expenditures:		
Personal Services	1,400	1,400
Commodities	12,000	12,000
Contractual	13,000	13,000
Capital Outlay		
Transfer to Special Equipment	19,421	23,421
Total Expenditures	**45,821**	**49,821**
Unencumbered Cash Balance December 31	0	2,046

CPA Summary

Lincoln County, Kansas 2024

Adopted Budget

First RFD	2024 Adopted Budget	2024 Proposed Budget
Unencumbered Cash Balance January 1	3,257	4,396
Receipts:		
Ad Valorem Tax	62,418	62,418
Delinquent Tax	0	0
Motor Vehicle Tax	1,731	1,731
Recreational Vehicle Tax	50	50
16/20M Vehicle Tax	419	419
Commercial Vehicle Tax	288	288
Watercreaft Tax	28	28
In Lieu of Taxes		
Sale of Equipment		17,035
Interest on Idle Funds		
Total Receipts	**64,934**	**81,969**
Resources Available:	**68,191**	**86,365**
Expenditures:		
Personal Services	1,000	1,000
Commodities	20,000	20,000
Contractual	20,000	20,000
Capital Outlay	0	0
Transfer to Special Equipment	27,191	43,191
Total Expenditures	**68,191**	**84,191**
Unencumbered Cash Balance December 31	0	2,174

CPA Summary

Lincoln County, Kansas 2024

Adopted Budget

Sylvan Grove RFD	2024 Adopted Budget	2024 Proposed Budget
Unencumbered Cash Balance January 1	2,066	6,651
Receipts:		
Ad Valorem Tax	33,495	33,495
Delinquent Tax	0	895
Motor Vehicle Tax	1,623	1,623
Recreational Vehicle Tax	46	46
16/20M Vehicle Tax	270	270
Commercial Vehicle Tax	0	0
Watercraft Tax	112	112
Miscellaneous Income		2,272
Equipment Sale		
LAVTR	44	44
Interest on Idle Funds		2,630
Total Receipts	**35,590**	**41,387**
Resources Available:	**37,656**	**48,038**
Expenditures:		
Personal Services	3,400	3,400
Commodities	10,750	10,750
Contractual	13,000	13,000
Capital Outlay		
Transfer to Special Equipment	10,505	19,005
Total Expenditures	**37,655**	**46,155**
Unencumbered Cash Balance December 31	1	1,883

Notice of Budget Hearing for Amending the

2024 Budget

The governing body of

Lincoln County, Kansas

will meet on the day of December 31, 2024 at 9:00 a.m. at Lincoln County Commission Meeting Room, 216 E Lincoln Ave for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

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

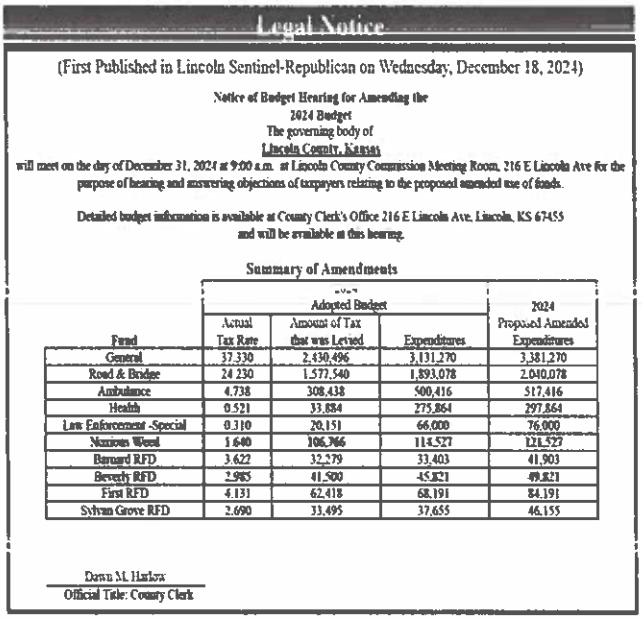
Summary of Amendments

	2024 Adopted Budget			2024
Fund	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	Proposed Amended Expenditures
General	37.330	2,430,496	3,131,270	3,381,270
Road & Bridge	24.230	1,577,540	1,893,078	2,040,078
Ambulance	4.738	308,438	500,416	517,416
Health	0.521	33,884	275,864	297,864
Law Enforcement -Special	0.310	20,151	66,000	76,000
Noxious Weed	1.640	106,766	114,527	121,527
Barnard RFD	3.622	32,279	33,403	41,903
Beverly RFD	2.985	41,500	45,821	49,821
First RFD	4.131	62,418	68,191	84,191
Sylvan Grove RFD	2.690	33,495	37,655	46,155

Dawn M. Harlow

Official Title: County Clerk

Affidavit of Publication



Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, December 18, 2024)

Notice of Budget Hearing for Amending the
2024 Budget
The governing body of
Lincoln County, Kansas
will meet on the day of December 31, 2024 at 9:00 a.m. at Lincoln County Commission Meeting Room, 216 E Lincoln Ave for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

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

Summary of Amendments

Fund	2023 Adopted Budget: Actual Tax Rate	2023 Adopted Budget: Amount of Tax that was Levied	2023 Adopted Budget: Expenditures	2024 Proposed Amended Expenditures
General	37.330	2,430,496	3,131,270	3,381,270
Road & Bridge	24.230	1,577,540	1,893,078	2,040,078
Ambulance	4.738	308,438	500,416	517,416
Health	0.521	33,884	275,864	297,864
Law Enforcement -Special	0.310	20,151	66,000	76,000
Noxious Weed	1.640	106,766	114,527	121,527
Barnard RFD	3.622	32,279	33,403	41,903
Beverly RFD	2.985	41,500	45,821	49,821
First RFD	4.131	62,418	68,191	84,191
Sylvan Grove RFD	2.690	33,495	37,655	46,155

Dawn M. Harlow
Official Title: County Clerk

STATE OF KANSAS
LINCOLN COUNTY, ss

Brandy Sensmeier, being first duly sworn, deposes and says 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 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 weeks, the publication thereof being made as aforesaid on the 18th of December, 2024.

Subsequently published

—, 2024

—, 2024

—, 2024

(Signed) Brandy Sensmeier
Brandy Sensmeier

Subscribed and sworn before me on this 29th day of December, 2024

Dawn E Houchen
Notary Public

My commission expires
11/17/25

*Condensed to fit: Originally published as 3x4