

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 2025; and
 (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

		2025 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	3,528,912	2,614,338	
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	2,115,819	1,732,014	
Special Bridge	68-1135	9	300,000	198,703	
Noxious Weed	2-1318	9	103,000	75,605	
Law Enforcement	12-11a01	10	70,000	58,496	
County Health	65-204	10	281,640	122,743	
Ambulance	65-6113	11	532,891	315,832	
Employee Benefits	12-16,102	11	1,872,428	1,088,268	
Lincoln 911		12	217,447		
Refuse		12	387,169		
Ambulance Capital Outlay		13	59,181		
County Health Capital Outlay		13	65,952		
Home for Aged Improvement		14	180,265		
Noxious Weed Capital Outlay		14	15,729		
Appraiser Capital Outlay		15			
		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	9,730,434	6,205,999	
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2		27			
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Combined Rate and Budget Hearing 2		27			
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		28			

Revenue Neutral Rate	99.863
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: _____ 2024

Governing Body

County Clerk

Lincoln County

2025

CERTIFICATE (2)

		2025 Adopted Budget				
		Page No.	Expenditures	Amount of 2024 Ad Valorem Tax	County Clerk's Use Only	
					Nov. 1 Final Assessed Valuation	Final Tax Rate*
Table of Contents:						
Fund	K.S.A.					
Free Mission Cemetery	15-1015	29	3,697	600		
Rosette Cemetery	15-1015	30	6,261	951		
Spillman Cemetery	15-1015	31	19,480	2,155		
Vesper Cemetery	15-1015	32	16,958	2,000		
Barnard RFD	19-3610	33	36,822	32,279		
Beverly RFD	19-3610	34	46,332	41,500		
First RFD	19-3610	35	66,371	62,418		
Hunter RFD	19-3610	36	43,394	40,000		
Sylvan Grove RFD	19-3610	37	40,409	33,495		

Attest: _____ 2024

County Clerk

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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	3,665,000	3/1 & 9/1	3/1	106,125	255,000	98,325	265,000
Total Revenue Bonds					3,665,000			106,125	255,000	98,325	265,000
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					3,665,000			106,125	255,000	98,325	265,000

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	335,636	339,592	279,532
Receipts:			
Ad Valorem Tax	2,273,918	2,357,581	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	19,056	24,000	24,000
Motor Vehicle Tax	101,379	99,805	113,903
Recreational Vehicle Tax	2,823	2,443	3,399
16/20M Vehicle Tax	15,731	17,054	17,465
Commercial Vehicle Tax	6,939	5,586	7,701
Watercraft Tax	0	3,038	2,613
Gross Earnings (Intangible) Tax	6,430	4,563	9,053
Mineral Production Tax			
Local Alcoholic Liquor	5,759	5,732	6,402
Compensating Use Tax			
Local Sales Tax	456,299	400,000	400,000
Interest & Charges on Delinquent Taxes	17,904	13,000	13,000
Officer's Fees	36,540	20,000	20,000
Other Licenses and Fees		5,000	5,000
Transfer from Treasurer Motor Vehicle Fund	17,962	18,000	18,000
Reimbursements			
Void warrants			
In Lieu of Taxes (IRB)	0	1,359	1,882
Interest on Idle Funds	135,000	100,000	75,000
Neighborhood Revitalization Rebate	(2,472)	-5,951	-6,230
Miscellaneous	34,971		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,128,239	3,071,210	711,188
Resources Available:	3,463,875	3,410,802	990,720

Lincoln County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	3,463,875	3,410,802	990,720
Expenditures:			
County Commission	41,680	49,486	50,735
County Clerk	101,700	124,382	132,076
County Treasurer	138,479	156,246	143,056
County Attorney	104,066	145,146	148,168
Register of Deeds	54,403	60,804	64,532
Sheriff	517,780	557,381	597,000
Clerk of the District Court	80,471	75,800	95,100
Courthouse General	287,372	142,665	143,734
Emergency Preparedness	71,122	59,001	64,536
Appraiser	144,017	180,277	172,412
Special Building	10,000	0	0
Election	36,796	42,730	40,130
Recycling	17,247	19,000	19,000
Communications	201,913	238,342	236,000
Human Resources	55,966	55,851	53,222
Floodplain Management	0	8,300	8,300
Administrator	0	0	95,000
Appropriations	1,261,271	1,215,859	1,465,911
Subtotal	3,124,283	3,131,270	3,528,912
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,124,283	3,131,270	3,528,912
Unencumbered Cash Balance Dec 31	339,592	279,532	xxxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,231,084	3,131,270	3,528,912
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,528,912
		Tax Required	2,538,192
Delinquent Comp Rate:	3.0%		76,146
		Amount of 2024 Ad Valorem Tax	2,614,338

Lincoln County

2025

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commission			
Salaries	39,130	42,486	43,735
Contractual	1,943	4,000	4,000
Commodities	607	3,000	3,000
Capital Outlay			
Reimbursements			
Total	41,680	49,486	50,735
County Clerk			
Salaries	101,897	121,109	124,578
Contractual	5,730	4,398	4,398
Commodities	3,513	3,700	4,100
Capital Outlay			
Reimbursements	(9,440)	(4,825)	(1,000)
Total	101,700	124,382	132,076
County Treasurer			
Salaries	136,191	149,246	132,056
Contractual	5,593	3,000	6,000
Commodities	2,414	4,000	5,000
Capital Outlay			
Reimbursements	(5,719)		
Total	138,479	156,246	143,056
County Attorney			
Salaries	96,398	102,346	105,368
Contractual	10,755	35,000	35,000
Commodities	690	7,800	7,800
Capital Outlay			
Reimbursements	(3,777)		
Total	104,066	145,146	148,168
Register of Deeds			
Salaries	53,110	57,814	61,732
Contractual	2,380	2,724	2,500
Commodities	921	266	300
Capital Outlay			
Reimbursements	(2,008)		
Total	54,403	60,804	64,532
Sheriff			
Salaries	503,976	517,656	545,000
Contractual	89,137	71,000	71,000
Commodities	118,270	137,725	150,000
Capital Outlay - Building	563		
Reimbursements	(194,166)	(169,000)	(169,000)
Total	517,780	557,381	597,000
Clerk of the District Court			
Contractual	66,071	76,300	88,100
Commodities	3,098	1,500	1,500
Capital Outlay	27,482		7,000
Reimbursements	(16,180)	(2,000)	(1,500)
Total	80,471	75,800	95,100
Courthouse General			
Salaries	56,403	37,665	38,734
Contractual	124,099	90,000	90,000
Commodities	11,447	15,000	15,000
Capital Outlay	128,409		
Storm Damages			
Reimbursements	(32,986)		
Total	287,372	142,665	143,734
Total - Page 6b	1,325,951	1,311,910	1,374,401

Lincoln County

2025

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Emergency Preparedness			
Salaries	48,670	45,926	50,651
Contractual	13,707	5,625	7,635
Commodities	10,775	7,450	6,250
Capital Outlay		0	0
Reimbursements	(2,030)	0	0
Total	71,122	59,001	64,536
Appraiser			
Salaries	110,593	142,565	150,100
Contractual	33,638	34,712	9,312
Commodities	4,715	3,000	3,000
Capital Outlay			10,000
Reimbursements	(4,929)		
Total	144,017	180,277	172,412
Special Building			
Building Construction & Maintenance	10,000	0	0
Total	10,000	0	0
Election			
Salaries		6,900	3,500
Contractual	26,940	38,680	32,630
Commodities	9,856	4,000	4,000
Capital Outlay			
Reimbursements		(6,850)	0
Total	36,796	42,730	40,130
Recycling			
Salaries			
Contractual	16,491	17,000	17,000
Commodities	756	2,000	2,000
Capital Outlay			
Reimbursements			
Total	17,247	19,000	19,000
Communications			
Salaries	203,485	227,842	225,000
Contractual	6,033	10,000	10,000
Commodities	3,221	500	1,000
Capital Outlay		0	0
Reimbursements	(10,826)		
Total	201,913	238,342	236,000
Human Resources			
Salaries	53,430	49,051	49,072
Contractual	3,175	5,800	3,350
Commodities	842	1,000	800
Capital Outlay			
Reimbursements	(1,481)		
Total	55,966	55,851	53,222
Floodplain Management			
Salaries		0	0
Contractual		6,300	4,750
Commodities		2,000	3,550
Capital Outlay		0	
Total	0	8,300	8,300
Total - Page 6c	537,061	603,501	593,600

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Administrator			
Salaries			85,000
Contractual			5,000
Commodities			5,000
Capital Outlay			
Total	0	0	95,000
Appropriations			
Mental Health	11,990	12,000	12,000
Economic Development	122,305	125,000	125,000
Historical Society	4,500	4,500	4,500
Hospital Maintenance	500,000	500,000	500,000
Special Alcohol & Drug	0	1,000	1,000
Services for the Elderly	60,000	60,000	60,000
Occupational Center of Kansas	9,000	9,000	9,000
Soil Conservation	23,000	23,000	23,000
CASA	5,000	7,000	7,000
Nursing Home	88,104	100,000	100,000
Juvenile Detention	750	1,500	1,500
Abandoned Cemeteries	281	2,000	2,000
LEP Program	13,500	15,000	15,000
City of Lincoln Recreation Commission	25,000	25,000	25,000
Liability Insurance	46,033	55,241	64,044
County Fair	12,000	12,000	12,000
Safety Center	4,234	0	0
Computer Contract	42,562	42,585	141,708
Promotion and Advertising	1,816	2,000	2,000
North Central Regional Planning	0	3,500	3,500
Transfer to Transportation Bus Fund	18,500	25,000	25,000
Transfer to Rescue Squad Fund	32,696	32,533	32,659
Transfer to Capital Improvement Fund	180,000	0	0
Transfer to Equipment Reserve Fund	50,000	48,000	40,000
Transfer to County Repeater Board Fund	10,000	10,000	10,000
Jail Improvements	0	0	200,000
Courthouse Restoration	0	100,000	50,000
Total	1,261,271	1,215,859	1,465,911
Total - Page 6d	1,261,271	1,215,859	1,560,911
Total - Page 6b	1,325,951	1,311,910	1,374,401
Total - Page 6c	537,061	603,501	593,600
Total Detail Expenditures**	3,124,283	3,131,270	3,528,912

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

Lincoln County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	228,858	33,799	36,928
Receipts:			
Ad Valorem Tax	1,332,452	1,530,214	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	15,315	8,000	8,000
Motor Vehicle Tax	78,179	58,478	73,929
Recreational Vehicle Tax	2,154	1,431	2,205
16/20M Vehicle Tax	15,444	9,992	11,337
Commercial Vehicle Tax	4,925	3,273	4,998
Watercraft Tax	0	1,780	1,696
Special City & County Highway	244,352	242,952	242,757
County Equalization			
Reimbursements	298,034	22,500	34,754
In Lieu of Tax		797	1,222
Other	62,171	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,448)	-3,210	-3,574
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,051,578	1,896,207	397,324
Resources Available:	2,280,436	1,930,006	434,252
Expenditures:			
Salaries	650,700	799,678	777,319
Contractual	300,436	225,400	227,800
Commodities	895,972	868,000	910,700
Capital Outlay	249,529		200,000
Transfer to Special Machinery Fund	150,000		
Transfer to Special Highway Improvement Fund			
Transfer to Special County Road Fund			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,246,637	1,893,078	2,115,819
Unencumbered Cash Balance Dec 31	33,799	36,928	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	2,256,080	1,893,078	2,115,819
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,115,819
		Tax Required	1,681,567
Delinquent Comp Rate:	3.0%		50,447
	Amount of 2024 Ad Valorem Tax		1,732,014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	68,379	159,905	93,205
Receipts:			
Ad Valorem Tax	195,255	222,654	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,162	0	0
Motor Vehicle Tax	5,744	8,571	10,757
Recreational Vehicle Tax	160	210	321
16/20 M Vehicle Tax	855	1,465	1,650
Commercial Vehicle Tax	398	480	727
Watercraft Tax	0	261	247
In Lieu of Tax		117	177
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(212)	-458	0
Miscellaneous	4,164		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	207,526	233,300	13,879
Resources Available:	275,905	393,205	107,084
Expenditures:			
Bridge Construction	116,000	300,000	300,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	116,000	300,000	300,000
Unencumbered Cash Balance Dec 31	159,905	93,205	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	200,000	300,000	300,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	300,000
		Tax Required	192,916
		Delinquent Comp Rate: 3.0%	5,787
		Amount of 2024 Ad Valorem Tax	198,703

Adopted Budget Noxious Weed	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,178	24,963	21,330
Receipts:			
Ad Valorem Tax	97,925	103,563	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	660	0	0
Motor Vehicle Tax	3,550	4,297	5,003
Recreational Vehicle Tax	99	105	149
16/20 M Vehicle Tax	465	734	767
Commercial Vehicle Tax	254	240	338
Watercraft Tax	0	131	115
Chemical Sales	2,060	2,000	2,000
In Lieu of Tax		59	82
Reimbursements	2,156		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(106)	-235	-187
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	107,063	110,894	8,267
Resources Available:	111,241	135,857	29,597
Expenditures:			
Salaries	54,582	54,527	58,000
Contractual	1,969	10,000	10,000
Commodities	19,727	40,000	35,000
Capital Outlay		0	
Transfer to Noxious Weed Capital Outlay Fund	10,000	10,000	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	86,278	114,527	103,000
Unencumbered Cash Balance Dec 31	24,963	21,330	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	105,000	114,527	103,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,000
		Tax Required	73,403
		Delinquent Comp Rate: 3.0%	2,202
		Amount of 2024 Ad Valorem Tax	75,605

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	70,177	56,505	12,161
Receipts:			
Ad Valorem Tax	37,816	19,546	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	455	0	0
Motor Vehicle Tax	2,542	1,659	944
Recreational Vehicle Tax	71	41	28
16/20 M Vehicle Tax	402	283	145
Commercial Vehicle Tax	173	93	64
Watercraft Tax	0	51	22
In Lieu of Tax		23	16
Reimbursements	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(41)	-40	-172
Miscellaneous	475		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	41,893	21,656	1,047
Resources Available:	112,070	78,161	13,208
Expenditures:			
Contractual	180		
Capital Outlay - Vehicle	55,385	66,000	70,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	55,565	66,000	70,000
Unencumbered Cash Balance Dec 31	56,505	12,161	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	66,000	66,000	70,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,000
		Tax Required	56,792
	Delinquent Comp Rate: 3.0%		1,704
	Amount of 2024 Ad Valorem Tax		58,496

Adopted Budget

County Health	Prior Year	Current Year	Proposed Budget
	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	27,777	46,237	5,161
Receipts:			
Ad Valorem Tax	210,624	32,867	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,281	0	0
Motor Vehicle Tax	6,341	9,245	1,588
Recreational Vehicle Tax	176	226	47
16/20 M Vehicle Tax	1,014	1,580	243
Commercial Vehicle Tax	430	517	107
Watercraft Tax	0	281	36
In Lieu of Tax		126	27
Reimbursements and Grants	94,788	150,000	155,500
Transfer from Health Capital Outlay Fund		40,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(229)	-54	-237
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	314,425	234,788	157,311
Resources Available:	342,202	281,025	162,472
Expenditures:			
Salaries	191,715	209,174	214,231
Contractual	75,492	36,840	37,759
Commodities	13,610	15,850	15,650
Capital Outlay	15,148	14,000	14,000
Transfer to County Health Capital Outlay Fund	0		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	295,965	275,864	281,640
Unencumbered Cash Balance Dec 31	46,237	5,161	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	306,909	275,864	281,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	281,640
		Tax Required	119,168
	Delinquent Comp Rate: 3.0%		3,575
	Amount of 2024 Ad Valorem Tax		122,743

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	129,343	38,734	27,607
Receipts:			
Ad Valorem Tax	189,098	299,185	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,351	0	0
Motor Vehicle Tax	13,989	8,299	14,455
Recreational Vehicle Tax	394	203	431
16/20 M Vehicle Tax	1,607	1,418	2,217
Commercial Vehicle Tax	1,030	464	977
Watercraft Tax	0	253	332
In Lieu of Tax	0	113	239
Ambulance Runs	195,602	180,000	180,000
Reimbursements	44,413		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(206)	-646	0
Miscellaneous	7		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	448,285	489,289	198,651
Resources Available:	577,628	528,023	226,258
Expenditures:			
Salaries	382,607	392,525	425,000
Contractual Services	53,240	46,175	46,175
Commodities	68,047	31,716	31,716
Capital Outlay	0	30,000	30,000
Transfer to Ambulance Capital Outlay Fund	35,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	538,894	500,416	532,891
Unencumbered Cash Balance Dec 31	38,734	27,607	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	565,107	500,416	532,891
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			532,891
Tax Required			306,633
Delinquent Comp Rate: 3.0%			9,199
Amount of 2024 Ad Valorem Tax			315,832

Adopted Budget Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	39,394	250,113	466,535
Receipts:			
Ad Valorem Tax	1,606,964	1,761,071	XXXXXXXXXXXXXXXXXX
Delinquent Tax	12,113	10,000	10,000
Motor Vehicle Tax	58,540	70,538	85,083
Recreational Vehicle Tax	1,616	1,727	2,538
16/20 M Vehicle Tax	11,155	12,053	13,047
Commercial Vehicle Tax	3,740	3,947	5,752
Watercraft Tax	0	2,148	1,952
In Lieu of Tax	0	961	1,406
Reimbursements	31,707	30,000	30,000
Transfer from Health Insurance Claim Fund			200,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,747)	-3,981	-456
Miscellaneous	8,237		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,732,325	1,888,464	349,322
Resources Available:	1,771,719	2,138,577	815,857
Expenditures:			
Social Security	201,034	230,671	241,845
KPERS	252,041	309,371	338,583
Worker's Compensation Insurance	42,436	50,000	55,000
Unemployment Tax	2,343	5,000	5,000
Medical & Dental Insurance	998,522	1,050,000	1,205,000
Disability Insurance	10,306	12,000	12,000
Other Employee Benefits	14,924	15,000	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,521,606	1,672,042	1,872,428
Unencumbered Cash Balance Dec 31	250,113	466,535	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	1,683,096	1,987,042	1,872,428
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,872,428
Tax Required			1,056,571
Delinquent Comp Rate: 3.0%			31,697
Amount of 2024 Ad Valorem Tax			1,088,268

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Lincoln 911	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	170,197	177,447	157,447
Receipts:			
911 Fees	60,007	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	60,007	60,000	60,000
Resources Available:	230,204	237,447	217,447
Expenditures:			
Contractual	52,757	80,000	
Reserve for Future Period			217,447
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	52,757	80,000	217,447
Unencumbered Cash Balance Dec 31	177,447	157,447	0
2023/2024/2025 Budget Authority Amount:	229,952	215,197	217,447

Adopted Budget

Refuse	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	138,206	152,464	109,023
Receipts:			
Tax Receipts	45,032	40,000	51,828
User Fees	226,502	238,000	226,318
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	271,534	278,000	278,146
Resources Available:	409,740	430,464	387,169
Expenditures:			
Salaries	61,289	62,000	71,698
Contractual	164,453	201,188	185,190
Commodities	31,534	17,000	40,000
Capital Outlay		41,253	15,456
Reserve for Future Period			74,825
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	257,276	321,441	387,169
Unencumbered Cash Balance Dec 31	152,464	109,023	0
2023/2024/2025 Budget Authority Amount:	382,253	437,206	387,169

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance Capital Outlay	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	24,181	59,181	59,181
Receipts:			
Transfer from Ambulance Fund	35,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	35,000	0	0
Resources Available:	59,181	59,181	59,181
Expenditures:			
Capital Outlay		0	
Reserve for Future Period			59,181
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	59,181
Unencumbered Cash Balance Dec 31	59,181	59,181	0
2023/2024/2025 Budget Authority Amount:	19,181	24,181	59,181

Adopted Budget

	Prior Year	Current Year	Proposed Budget
County Health Capital Outlay	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	109,567	105,952	65,952
Receipts:			
Transfer from County Health Fund	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	109,567	105,952	65,952
Expenditures:			
Contractual	3,615		
Capital Outlay			
Transfer to County Health Fund		40,000	
Reserve for Future Period			65,952
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,615	40,000	65,952
Unencumbered Cash Balance Dec 31	105,952	65,952	0
2023/2024/2025 Budget Authority Amount:	99,567	109,567	65,952

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Home for Aged Improvement	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	73,290	98,665	139,465
Receipts:			
Rental Fees	40,000	40,800	40,800
Reimbursements	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	40,000	40,800	40,800
Resources Available:	113,290	139,465	180,265
Expenditures:			
Contractual	14,625	0	
Commodities	0	0	
Reserve for Future Period			180,265
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	14,625	0	180,265
Unencumbered Cash Balance Dec 31	98,665	139,465	0
2023/2024/2025 Budget Authority Amount:	110,069	120,090	180,265

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Noxious Weed Capital Outlay	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	59,729	69,729	15,729
Receipts:			
Transfer from Noxious Weed Fund	10,000	10,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	10,000	10,000	0
Resources Available:	69,729	79,729	15,729
Expenditures:			
Capital Outlay		64,000	
Reserve for Future Period			15,729
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	64,000	15,729
Unencumbered Cash Balance Dec 31	69,729	15,729	0
2023/2024/2025 Budget Authority Amount:	64,229	79,729	15,729

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Appraiser Capital Outlay	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	17,976	17,976	0
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	0
Expenditures:			
Capital Outlay		17,976	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	17,976	0
Unencumbered Cash Balance Dec 31	17,976	0	0
2023/2024/2025 Budget Authority Amount:	17,976	17,976	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

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2025

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2023 is reported)

Lincoln County

Non-Budgeted Funds-A

(1) Fund Name:	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
	Special Machinery	Special Highway Improvement	Capital Improvement	Asset Forfeiture	Register of Deeds Tech.	Unencumbered	Cash Balance Jan 1	Total
Unencumbered	95,001	1,160,666	1,091,532	1,168	23,781			2,372,148
Cash Balance Jan 1								
Receipts:	Receipts:							
Fees							4,395	
Lease Proceeds								
Miscellaneous								
Transfer from Road & Bridge Fund	150,000							
Transfer from County Health Fund								
Transfer from General Fund		180,000						
Reimbursements		149,577						
Total Receipts	150,000	329,577	329,577	0	4,395			483,972
Resources Available:	245,001	1,160,666	1,421,109	1,168	28,176			2,856,120
Expenditures:	Expenditures:							
Capital Outlay	66,451	1,160,666						
Capital Improvement			222,757					
Salaries								
Contractual							4,417	
Commodities								
Transfer to General Fund								
Total Expenditures	66,451	1,160,666	222,757	0	4,417			1,454,291
Cash Balance Dec 31	178,550	0	1,198,352	1,168	23,789			1,401,829

**Note: These two block figures should agree.

CPA Summary

2025

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2023 is reported)

Lincoln County

Non-Budgeted Funds-B

(1) Fund Name:	(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	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
Treasurer Motor Vehicle								
Unencumbered								
Cash Balance Jan 1	32,365	4,727	8,552	8,529	1,450	55,923		
Receipts:	Receipts:		Receipts:		Receipts:		Receipts:	
Fees	596,004	580	1,070	1,070	33			
Lease Proceeds								
Miscellaneous	166							
Transfer from Road & Bridge Fund								
Transfer from County Health Fund								
Transfer from General Fund								
Reimbursements								
Total Receipts	596,170	580	1,070	1,070	33	598,923		
Resources Available:	628,535	5,307	9,622	9,899	1,483	654,846		
Expenditures:	Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay								
Capital Improvement								
Salaries								
Contractual	570,422							
Commodities		3,821						
Transfer to General Fund	17,962							
Total Expenditures	588,384	3,821	0	0	0	592,205		
Cash Balance Dec 31	40,151	1,486	9,622	9,899	1,483	62,641		

**Note: These two block figures should agree.

CPA Summary

2025

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2023 is reported)

Lincoln County

Non-Budgeted Funds-C

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Windpower Economic Benefit	Windpower Interest Earned		Ambulance Memorial		County Health Memorial		Transportation Bus	
	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
Cash Balance Jan 1	5,857,185	35,421	1,645	921	15,545	5,910,717		
Receipts:								
In Lieu of Tax	667,443							
Interest Earned		129,285						
Donations								
Federal and State Funds					45,161			
Fees					5,453			
Miscellaneous					2,839			
Transfer from General Fund					18,500			
Tax Distributions								
Reimbursements								
Total Receipts	667,443	129,285	0	0	71,953	868,681		
Resources Available:	6,524,628	164,706	1,645	921	87,498	6,779,298		
Expenditures:								
Salaries							42,722	
Contractual	849,150	30,012		454		22,406		
Commodities							15,879	
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	849,150	36,012	0	454	81,007	966,623		
Cash Balance Dec 31	5,675,478	128,694	1,645	467	6,491	5,812,775		

**Note: These two block figures should agree.

CPA Summary

2025

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2023 is reported)

Lincoln County

Non-Budgeted Funds-D

(1) Fund Name:	(2) Fund Name: Rescue Squad Memorial		(3) Fund Name: Barnard RFD		(4) Fund Name: Beverly RFD		(5) Fund Name: First RFD		Total
	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	
Rescue Squad	75,769	2,490	42		4,521	4,652			87,474
Receipts:									
In Lieu of Tax				394		190		86	
Interest Earned									
Donations									
Federal and State Funds									
Fares				16,673					
Miscellaneous									
Transfer from General Fund	32,696			32,662		42,818		65,345	
Tax Distributions								14,856	
Reimbursements									
Total Receipts	32,696	0	49,729	49,771	43,008	80,287	84,939	205,720	
Resources Available:	108,465	2,490	Resources Available:	47,529	Resources Available:	293,194	Resources Available:	293,194	
Expenditures:									
Salaries			1,700		1,400		700		
Contractual	10,108		10,725		15,829		24,585		
Commodities	4,104		24,868		14,847		10,270		
Capital Outlay									
Transfer to Barnard RFD Special Equip. Fund			9,500		10,000		45,000		
Transfer to Beverly RFD Special Equip. Fund									
Transfer to First RFD Special Equip. Fund									
Transfer to General Fund									
Reimburse ROZ Fund									
Total Expenditures	14,212	0	46,793	2,978	42,076	80,555	183,636	109,558	
Cash Balance Dec 31	94,253	2,490	Cash Balance Dec 31	2,978	Cash Balance Dec 31	4,384	Cash Balance Dec 31	109,558	

**Note: These two block figures should agree.

CPA Summary	
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2025

NON-BUDGETED FUNDS (E)
(Only the actual budget year for 2023 is reported)

Lincoln County

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	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	2,338	50,000	2,259	99	608	608	55,304	
Receipts:								
Tax Distributions	41,142		35,495	2				
Interest Earned	351		2,657					
Sale of equipment								
Donations						685		
Grants		50,000						
Transfer from First RFD Fund								
Transfer from Hunter RFD Fund								
Transfer from Sylvan Grove RFD NEW Fund								
Reimbursements			150					
Total Receipts	41,493	50,000	38,302	2		685	130,482	
Resources Available:	43,831	100,000	40,561	101		1,293	185,786	
Expenditures:								
Salaries	480		1,800					
Contractual	13,246		15,165					
Commodities	18,546		7,778					
Transfer to Hunter RFD Special Equip. Fund								
Transfer to Sylvan Grove RFD Special Equip. Fund			10,000					
Transfer to Sylvan Grove RFD Fund								
No Fund Warrant - Principal								
No Fund Warrant - Interest								
Capital Outlay	7,567							
Total Expenditures	39,839	0	34,743	0		0	74,582	**
Cash Balance Dec 31	3,992	100,000	5,818	101		1,293	111,204	**
							111,204	**

**Note: These two block figures should agree.

CPA Summary

2025

NON-BUDGETED FUNDS (F)
(Only the actual budget year for 2023 is reported)

Lincoln County

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	2,500							
Cash Balance Jan 1		71,256	48,586	80,837	Unencumbered		Unencumbered	
					Cash Balance Jan 1		Cash Balance Jan 1	54,939
								Total
								258,118
Receipts:								
Tax Distributions								
Interest Eamed								
Sale of equipment								
Transfer from Barnard RFD Fund		9,500						
Transfer from Beverly RFD Fund			10,000					
Transfer from First RFD Fund				45,000				
Transfer from Hunter RFD Fund								
Transfer from Sylvan Grove RFD NFW Fund								
Total Receipts	0	9,500	10,000	45,000	Total Receipts	0	Total Receipts	64,500
Resources Available	2,500	80,756	58,586	125,837	Resources Available	54,939	Resources Available	322,618
Expenditures:								
Salaries								
Contractual								
Commodities								
Transfer to Hunter RFD Special Equip. Fund								
Transfer to Sylvan Grove RFD Special Equip. Fund								
Transfer to Sylvan Grove RFD Fund								
No Fund Warrant - Principal								
No Fund Warrant - Interest								
Capital Outlay		20,725	11,944	20,193				
Total Expenditures	0	20,725	11,944	20,193	Total Expenditures	0	Total Expenditures	52,862
Cash Balance Dec 31	2,500	60,031	46,642	105,644	Cash Balance Dec 31	54,939	Cash Balance Dec 31	269,756

***Note: These two block figures should agree.

CPA Summary

2025

NON-BUDGETED FUNDS (J)

(Only the actual budget year for 2023 is reported)

Lincoln County

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		Equipment Reserve	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Total
78	151	575,578	42,762	0	0			0	618,569
Receipts:									
Grants									
Interest Eamed									
Fees									
Miscellaneous									
Transfer from General Fund									
Total Receipts									
0	0	283	61,910	283	61,910				112,193
Resources Available:									
78	151	575,561	104,672						730,762
Expenditures:									
Contractual									
Miscellaneous									
Salaries									
Total Expenditures									
0	0	80,028	69,708	80,028	69,708			0	149,736
Cash Balance Dec 31									
78	151	495,833	34,964	495,833	34,964			50,000	581,026
Total Expenditures									
0	0	80,028	69,708	80,028	69,708			0	149,736
Cash Balance Dec 31									
78	151	495,833	34,964	495,833	34,964			50,000	581,026

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2023		Current Yr Estimate 2024		Proposed Budget Year 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	July 1, 2024 Estimated Valuation	Proposed Estimated Tax Rate*	Revenue Neutral Rate**
Special District Funds									
Free Mission Cemetery	800	0.323	1,500	0.356	3,697	600	1,639,993	0.366	0.367
Rosette Cemetery	800	0.449	2,000	0.464	6,261	951	1,974,563	0.482	0.483
Spillman Cemetery	1,976	0.422	3,000	0.443	19,480	2,155	4,768,852	0.452	0.453
Vesper Cemetery	2,742	1.679	4,000	1.663	16,958	2,000	1,199,564	1.667	1.668
Barnard RFD	44,741	3.750	33,403	3.622	36,822	32,279	8,656,315	3.729	3.730
Beverly RFD	42,154	2.904	45,821	2.985	46,332	41,500	13,571,319	3.058	3.059
First RFD	66,402	3.836	68,191	4.131	66,371	62,418	15,117,108	4.129	4.130
Hunter RFD	40,095	2.568	43,204	2.671	43,394	40,000	14,419,432	2.774	2.775
Sylvan Grove RFD	34,297	2.362	37,655	2.690	40,409	33,495	14,974,946	2.237	2.237

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

Dawn Harlow
Clerk

CONSOLIDATED METHOD FUND PAGE

2025

State of Kansas
County Special District

County Name Lincoln County
Special District Name Free Mission Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	4,143	3,963	3,077
Ad Valorem Tax	620	600	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		9	15
Recreational Vehicle Tax		0	1
16/20M Vehicle Tax		5	4
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
LAVTR			
Interest on Idle Funds			
Total Receipts	620	614	20
Resources Available:	4,763	4,577	3,097
Expenditures:			
Cemetery Operations	800	1,500	3,697
Cash Forward (2025 column)			
Total Expenditures	800	1,500	3,697
Unencumbered Cash Balance, Dec 31	3,963	3,077	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			3,697
Tax Required			600
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			600

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

Budgeted Fund Names	Ad Valorem Levy for 2023	Allocation for Year 2025				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	600	15	1	4	0	0
Total	600	15	1	4	0	0

County Treas MVT Estimate	15				
County Treas RVT Estimate		1			
County Treas 16/20M Estimate			4		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0
MVT Factor	0.02500				
RVT Factor		0.00167			
16/20M Factor			0.00667		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE

2025

State of Kansas
County Special District

County Name Lincoln County
Special District Name Spillman Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	17,433	18,058	17,265
Ad Valorem Tax	2,208	2,155	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		36	45
Recreational Vehicle Tax		1	1
16/20M Vehicle Tax		14	13
Commercial Vehicle Tax		0	0
Watercraft Tax		1	1
LAVTR			
In Lieu of Taxes			
Cemetery Lots			
Patronage Fees	7		
Interest on Idle Funds	386		
Total Receipts	2,601	2,207	60
Resources Available:	20,034	20,265	17,325
Expenditures:			
Cemetery Operations	1,976	3,000	19,480
Cash Forward (2025 column)			
Total Expenditures	1,976	3,000	19,480
Unencumbered Cash Balance, Dec 31	18,058	17,265	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			19,480
Tax Required			2,155
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			2,155

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,155	45	1	13	0	1
Total	2,155	45	1	13	0	1

County Treas MVT Estimate	45					
County Treas RVT Estimate		1				
County Treas 16/20M Estimate			13			
County Treas Commercial Vehicle Tax Estimate				0		
County Treas Watercraft Tax Estimate					1	
MVT Factor	0.02088					
RVT Factor		0.00046				
16/20M Factor			0.00603			
Commercial Vehicle Factor				0.00000		
Watercraft Factor					0.00046	

CONSOLIDATED METHOD FUND PAGE

2025

State of Kansas
County Special District

County Name Lincoln County
Special District Name Vesper Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	15,573	16,640	14,810
Ad Valorem Tax	2,133	1,999	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		74	108
Recreational Vehicle Tax		2	5
16/20M Vehicle Tax		93	32
Commercial Vehicle Tax		0	0
Watercraft Tax		2	3
LAVTR			
In Lieu of Taxes			
Sale of Plots	500		
Donations	1,100		
Interest on Idle Funds	76		
Total Receipts	3,809	2,170	148
Resources Available:	19,382	18,810	14,958
Expenditures:			
Cemetery Operations	2,742	4,000	16,958
Cash Forward (2025 column)			
Total Expenditures	2,742	4,000	16,958
Unencumbered Cash Balance, Dec 31	16,640	14,810	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			16,958
Tax Required			2,000
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			2,000

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,000	108	5	32	0	3
Total	2,000	108	5	32	0	3

County Treas MVT Estimate	108				
County Treas RVT Estimate		5			
County Treas 16/20M Estimate			32		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					3
MVT Factor	0.05400				
RVT Factor		0.00250			
16/20M Factor			0.01600		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00150

CONSOLIDATED METHOD FUND PAGE

2025

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 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	43	3,380	3,337
Ad Valorem Tax	32,054	32,279	xxxxxxxxxxxxxxx
Delinquent Tax	90		
Motor Vehicle Tax	339	812	777
Recreational Vehicle Tax	15	26	37
16/20M Vehicle Tax	161	201	369
Commercial Vehicle Tax	3	22	0
Watercraft Tax		20	23
LAVTR			
In Lieu of Taxes			
Miscellaneous Income/Sale of Equipment	15,023		
Interest on Idle Funds	393		
Total Receipts	48,078	33,360	1,206
Resources Available:	48,121	36,740	4,543
Expenditures:			
Personal Services	1,700	1,100	1,100
Commodities	22,816	10,000	10,000
Contractual	10,725	10,000	10,000
Capital Outlay			
Transfer To Special Equipment	9,500	12,303	15,722
Cash Forward (2025 column)			
Total Expenditures	44,741	33,403	36,822
Unencumbered Cash Balance, Dec 31	3,380	3,337	xxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			36,822
Tax Required			32,279
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			32,279

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	32,279	777	37	369	0	23
Total	32,279	777	37	369	0	23

County Treas MVT Estimate	<u>777</u>				
County Treas RVT Estimate		<u>37</u>			
County Treas 16/20M Estimate			<u>369</u>		
County Treas Commercial Vehicle Tax Estimate				<u>0</u>	
County Treas Watercraft Tax Estimate					<u>23</u>
MVT Factor	<u>0.02407</u>				
RVT Factor		<u>0.00115</u>			
16/20M Factor			<u>0.01143</u>		
Commercial Vehicle Factor				<u>0.00000</u>	
Watercraft Factor					<u>0.00071</u>

CONSOLIDATED METHOD FUND PAGE

2025

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 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	4,696	5,550	2,855
Ad Valorem Tax	41,297	41,500	xxxxxxxxxxxxxxx
Delinquent Tax	159		
Motor Vehicle Tax	1,046	1,312	1,522
Recreational Vehicle Tax	38	32	56
16/20M Vehicle Tax	230	215	316
Commercial Vehicle Tax	48	38	67
Watercraft Tax		29	16
LAVTR			
In Lieu of Taxes			
Donation			
Interest on Idle Funds	190		
Total Receipts	43,008	43,126	1,977
Resources Available:	47,704	48,676	4,832
Expenditures:			
Personal Services	1,400	1,400	1,400
Commodities	14,925	12,000	12,000
Contractual	15,829	13,000	13,000
Capital Outlay			
Transfer To Special Equipment	10,000	19,421	19,932
Cash Forward (2025 column)			
Total Expenditures	42,154	45,821	46,332
Unencumbered Cash Balance, Dec 31	5,550	2,855	xxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			46,332
Tax Required			41,500
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			41,500

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	41,500	1,522	56	316	67	16
Total	41,500	1,522	56	316	67	16

County Treas MVT Estimate	<u>1,522</u>					
County Treas RVT Estimate		<u>56</u>				
County Treas 16/20M Estimate			<u>316</u>			
County Treas Commercial Vehicle Tax Estimate				<u>67</u>		
County Treas Watercraft Tax Estimate					<u>16</u>	
MVT Factor	<u>0.03667</u>					
RVT Factor		<u>0.00135</u>				
16/20M Factor			<u>0.00761</u>			
Commercial Vehicle Factor				<u>0.00161</u>		
Watercraft Factor					<u>0.00039</u>	

CONSOLIDATED METHOD FUND PAGE

2025

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 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	5,366	4,396	1,139
Ad Valorem Tax	62,234	62,418	xxxxxxxxxxxxxx
Delinquent Tax	488		
Motor Vehicle Tax	1,759	1,731	1,843
Recreational Vehicle Tax	56	50	77
16/20M Vehicle Tax	444	419	457
Commercial Vehicle Tax	365	288	408
Watercraft Tax	0	28	29
LAVTR			
In Lieu of Taxes			
Donation			
Interest on Idle Funds	86		
Total Receipts	65,432	64,934	2,814
Resources Available:	70,798	69,330	3,953
Expenditures:			
Personal Services	700	1,000	1,000
Commodities	10,270	20,000	20,000
Contractual	10,432	20,000	20,000
Capital Outlay		0	0
Transfer To Special Equipment	45,000	27,191	25,371
Cash Forward (2025 column)			
Total Expenditures	66,402	68,191	66,371
Unencumbered Cash Balance, Dec 31	4,396	1,139	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			66,371
Tax Required			62,418
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			62,418

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	62,418	1,843	77	457	408	29
Total	62,418	1,843	77	457	408	29

County Treas MVT Estimate	<u>1,843</u>					
County Treas RVT Estimate		<u>77</u>				
County Treas 16/20M Estimate			<u>457</u>			
County Treas Commercial Vehicle Tax Estimate				<u>408</u>		
County Treas Watercraft Tax Estimate					<u>29</u>	
MVT Factor	<u>0.02953</u>					
RVT Factor		<u>0.00123</u>				
16/20M Factor			<u>0.00732</u>			
Commercial Vehicle Factor				<u>0.00654</u>		
Watercraft Factor					<u>0.00046</u>	

CONSOLIDATED METHOD FUND PAGE

2025

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 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	2,338	3,736	1,768
Ad Valorem Tax	40,337	40,000	xxxxxxxxxxxxxx
Delinquent Tax	127		
Motor Vehicle Tax	533	934	1,294
Recreational Vehicle Tax	9	12	14
16/20M Vehicle Tax	136	274	287
Commercial Vehicle Tax	0	0	17
Watercraft Tax	0	16	14
LAVTR			
In Lieu of Taxes			
Surplus Equipment Sale			
Interest on Idle Funds	351		
Total Receipts	41,493	41,236	1,626
Resources Available:	43,831	44,972	3,394
Expenditures:			
Personal Services	480	1,000	1,000
Commodities	18,546	15,000	15,000
Contractual	13,502	16,000	16,000
Capital Outlay	7,567		
Transfer To Special Equipment		11,204	11,394
Cash Forward (2025 column)			
Total Expenditures	40,095	43,204	43,394
Unencumbered Cash Balance, Dec 31	3,736	1,768	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			43,394
Tax Required			40,000
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			40,000

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	40,000	1,294	14	287	17	14
Total	40,000	1,294	14	287	17	14

County Treas MVT Estimate	<u>1,294</u>				
County Treas RVT Estimate		<u>14</u>			
County Treas 16/20M Estimate			<u>287</u>		
County Treas Commercial Vehicle Tax Estimate				<u>17</u>	
County Treas Watercraft Tax Estimate					<u>14</u>

MVT Factor	<u>0.03235</u>				
RVT Factor		<u>0.00035</u>			
16/20M Factor			<u>0.00718</u>		
Commercial Vehicle Factor				<u>0.00043</u>	
Watercraft Factor					<u>0.00035</u>

CONSOLIDATED METHOD FUND PAGE

2025

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 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	2,796	6,651	4,586
Ad Valorem Tax	33,216	33,495	xxxxxxxxxxxxxxx
Delinquent Tax	283		
Motor Vehicle Tax	1,670	1,623	1,802
Recreational Vehicle Tax	49	46	55
16/20M Vehicle Tax	277	270	338
Commercial Vehicle Tax		0	0
Watercraft Tax		112	91
LAVTR			
In Lieu of Taxes		44	42
Miscellaneous			
Interest on Idle Funds	2,657		
Total Receipts	38,152	35,590	2,328
Resources Available:	40,948	42,241	6,914
Expenditures:			
Personal Services	1,800	3,400	3,400
Commodities	7,779	10,750	10,750
Contractual	14,718	13,000	13,000
Capital Outlay			
Transfer To Special Equipment	10,000	10,505	13,259
Cash Forward (2025 column)			
Total Expenditures	34,297	37,655	40,409
Unencumbered Cash Balance, Dec 31	6,651	4,586	xxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			40,409
Tax Required			33,495
Delinquency Computation % Rate			0
Amount of 2024 Ad Valorem Tax			33,495

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	33,495	1802	55	338	0	91
Total	33,495	1,802	55	338	0	91

County Treas MVT Estimate	<u>1,802</u>				
County Treas RVT Estimate		<u>55</u>			
County Treas 16/20M Estimate			<u>338</u>		
County Treas Commercial Vehicle Tax Estimate				<u>0</u>	
County Treas Watercraft Tax Estimate					<u>91</u>
MVT Factor	<u>0.05380</u>				
RVT Factor		<u>0.00164</u>			
16/20M Factor			<u>0.01009</u>		
Commercial Vehicle Factor				<u>0.00000</u>	
Watercraft Factor					<u>0.00272</u>

