

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

		2026 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 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	3,552,799	2,548,036	
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	2,189,543	1,744,301	
Special Bridge	68-1135	9	300,000	47,509	
Noxious Weed	2-1318	9	111,488	71,678	
Law Enforcement	12-11a01	10	70,000	55,444	
County Health	65-204	10	231,908	154,805	
Ambulance	65-6113	11	509,294	270,620	
Employee Benefits	12-16,102	11	1,873,684	1,341,977	
Lincoln 911		12	259,886		
Refuse		12	389,930		
Ambulance Capital Outlay		13	119,181		
County Health Capital Outlay		13	65,337		
Home for Aged Improvement		14	166,409		
Noxious Weed Capital Outlay		14	16,859		
Appraiser Capital Outlay		15	17,976		
		15			
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Non-Budgeted Funds-D		19			
Non-Budgeted Funds-E		20			
Non-Budgeted Funds-F		21			
Non-Budgeted Funds-G		22			
Non-Budgeted Funds-H		23			
Non-Budgeted Funds-I		24			
Non-Budgeted Funds-J		25			
Non-Budgeted Funds-K		26			
Totals		xxxxxx	9,874,294	6,234,369	
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		27			
Combined Rate and Budget Hearing 2		28			
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		29			

Does budget require a resolution to exceed the Revenue Neutral Rate? Revenue Neutral Rate: 95.287
YES

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

Attest: _____ 2025

County Clerk

Governing Body

CPA Summary

Lincoln County

2026

CERTIFICATE (2)

		2026 Adopted Budget				
		Page No.	Expenditures	Amount of 2025 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	3,618	600		
Rosette Cemetery	15-1015	30	6,436	951		
Spillman Cemetery	15-1015	31	20,079	2,155		
Vesper Cemetery	15-1015	32	16,040	2,000		
Barnard RFD	19-3610	33	38,460	32,279		
Beverly RFD	19-3610	34	45,151	41,500		
First RFD	19-3610	35	67,250	62,418		
Hunter RFD	19-3610	36	46,580	42,500		
Sylvan Grove RFD	19-3610	37	36,782	33,495		

Attest: _____ 2025

County Clerk

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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	3,410,000	3/1 & 9/1	3/1	98,325	265,000	90,300	270,000
Total Revenue Bonds					3,410,000			98,325	265,000	90,300	270,000
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					3,410,000			98,325	265,000	90,300	270,000

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	339,592	379,761	287,378
Receipts:			
Ad Valorem Tax	2,400,363	2,535,908	XXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	26,821	24,000	24,000
Motor Vehicle Tax	108,653	113,903	126,639
Recreational Vehicle Tax	3,156	3,399	3,345
16/20M Vehicle Tax	17,719	17,465	23,453
Commercial Vehicle Tax	4,486	7,701	6,670
Watercraft Tax	0	2,613	4,001
Gross Earnings (Intangible) Tax	5,609	9,053	12,880
Mineral Production Tax			
Local Alcoholic Liquor	5,856	6,402	5,765
Compensating Use Tax			
Local Sales Tax	513,074	450,000	450,000
Interest & Charges on Delinquent Taxes	62,418	15,000	15,000
Officer's Fees	40,652	20,000	20,000
Other Licenses and Fees		5,000	5,000
Transfer from Treasurer Motor Vehicle Fund	25,607	16,375	18,000
Reimbursements			
In Lieu of Taxes (IRB)		1,882	2,173
Interest on Idle Funds	153,480	110,000	85,000
Neighborhood Revitalization Rebate	(4,834)	-6,230	-10,326
Miscellaneous	25,590		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,388,650	3,332,471	791,600
Resources Available:	3,728,242	3,712,232	1,078,978

Lincoln County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,728,242	3,712,232	1,078,978
Expenditures:			
County Commission	44,839	50,735	49,855
County Clerk	113,911	132,076	138,831
County Treasurer	157,625	143,056	146,672
County Attorney	112,657	126,868	136,757
Register of Deeds	58,838	64,532	66,764
Sheriff	552,005	597,000	631,434
Clerk of the District Court	88,576	95,100	100,600
Courthouse General	167,539	143,734	145,032
Emergency Preparedness	73,186	64,536	67,336
Appraiser	159,668	162,412	168,681
Special Building	2,211	0	0
Election	47,766	40,130	43,600
Recycling	29,039	19,000	19,000
Communications	208,509	236,000	235,599
Human Resources	51,478	53,222	54,002
Floodplain Management	0	6,750	5,100
County Administrator	0	52,500	95,010
Appropriations	1,480,634	1,437,203	1,409,029
Subtotal	3,348,481	3,424,854	3,513,302
Cash Reserve (2026 column)			39,497
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,348,481	3,424,854	3,552,799
Unencumbered Cash Balance Dec 31	379,761	287,378	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	3,381,270	3,528,912	3,552,799
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,552,799
		Tax Required	2,473,821
Delinquent Comp Rate:	3.0%		74,215
		Amount of 2025 Ad Valorem Tax	2,548,036

Lincoln County

2026

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Salaries	42,480	43,735	45,355
Contractual	2,104	4,000	2,500
Commodities	255	3,000	2,000
Capital Outlay			
Reimbursements			
Total	44,839	50,735	49,855
County Clerk			
Salaries	110,655	124,578	129,930
Contractual	6,308	4,398	4,401
Commodities	2,437	4,100	4,500
Capital Outlay			
Reimbursements	(5,489)	(1,000)	
Total	113,911	132,076	138,831
County Treasurer			
Salaries	151,308	132,056	135,672
Contractual	2,969	6,000	6,000
Commodities	3,348	5,000	5,000
Capital Outlay			
Reimbursements			
Total	157,625	143,056	146,672
County Attorney			
Salaries	102,608	105,368	109,257
Contractual	9,255	20,000	25,000
Commodities	806	1,500	2,500
Capital Outlay			
Reimbursements	(12)		
Total	112,657	126,868	136,757
Register of Deeds			
Salaries	56,447	61,732	63,814
Contractual	1,683	2,500	2,600
Commodities	708	300	350
Capital Outlay			
Reimbursements			
Total	58,838	64,532	66,764
Sheriff			
Salaries	524,481	545,000	583,596
Contractual	113,668	71,000	84,181
Commodities	96,497	150,000	148,365
Capital Outlay - Building			
Reimbursements	(182,641)	(169,000)	(184,708)
Total	552,005	597,000	631,434
Clerk of the District Court			
Contractual	78,041	88,100	94,100
Commodities	1,297	1,500	1,500
Capital Outlay	15,348	7,000	7,000
Reimbursements	(6,110)	(1,500)	(2,000)
Total	88,576	95,100	100,600
Courthouse General			
Salaries	37,855	38,734	40,032
Contractual	120,473	90,000	90,000
Commodities	26,376	15,000	15,000
Capital Outlay			
Storm Damages			
Reimbursements	(17,165)		
Total	167,539	143,734	145,032
Total - Page 6b	1,295,990	1,353,101	1,415,945

Lincoln County

2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Emergency Preparedness			
Salaries	49,100	50,651	50,086
Contractual	8,538	7,635	9,200
Commodities	18,294	6,250	8,050
Capital Outlay			
Reimbursements	(2,746)		
Total	73,186	64,536	67,336
Appraiser			
Salaries	112,421	150,100	149,431
Contractual	42,156	9,312	4,750
Commodities	6,665	3,000	14,500
Capital Outlay			
Reimbursements	(1,574)		
Total	159,668	162,412	168,681
Special Building			
Building Construction & Maintenance	2,211	0	0
Total	2,211	0	0
Election			
Salaries	3,265	3,500	6,900
Contractual	43,400	32,630	32,700
Commodities	20,734	4,000	4,000
Capital Outlay			
Reimbursements	(19,633)		
Total	47,766	40,130	43,600
Recycling			
Salaries			
Contractual	28,884	17,000	17,000
Commodities	155	2,000	2,000
Capital Outlay			
Reimbursements			
Total	29,039	19,000	19,000
Communications			
Salaries	206,380	225,000	229,699
Contractual	1,106	10,000	1,900
Commodities	1,023	1,000	4,000
Capital Outlay		0	
Reimbursements			
Total	208,509	236,000	235,599
Human Resources			
Salaries	48,304	49,072	50,302
Contractual	2,628	3,350	3,100
Commodities	546	800	600
Capital Outlay			
Reimbursements			
Total	51,478	53,222	54,002
Floodplain Management			
Salaries		0	0
Contractual		4,750	3,100
Commodities		2,000	2,000
Capital Outlay			
Total	0	6,750	5,100
Total - Page 6c	571,857	582,050	593,318

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Administrator			
Salaries		42,500	85,010
Contractual		5,000	5,000
Commodities		5,000	5,000
Capital Outlay			
Total	0	52,500	95,010
Appropriations			
Mental Health	12,000	12,000	12,480
Economic Development	125,000	125,000	125,000
Historical Society	4,500	4,500	4,500
Hospital Maintenance	500,000	500,000	500,000
Special Alcohol & Drug		1,000	1,000
Services for the Elderly	60,000	60,000	61,000
OCCK	9,000	9,000	9,000
Soil Conservation	23,000	23,000	25,000
CASA	7,000	7,000	5,000
Nursing Home	100,136	100,000	120,000
Juvenile Detention	1,000	1,500	1,500
Abandoned Cemeteries	1,100	1,500	2,000
LEP Program	13,500	13,500	15,000
City of Lincoln Recreation Commission	25,000	25,000	25,000
Liability Insurance	58,222	64,044	73,539
County Fair	12,000	12,000	12,000
Safety Center	4,253	0	0
Computer Contract	46,995	115,000	92,193
Promotion and Advertising	2,395	2,000	2,000
North Central Regional Planning		3,500	3,500
Transfer to Transportation Bus Fund	25,000	25,000	26,750
Transfer to Rescue Squad Fund	32,533	32,659	32,567
Transfer to Capital Improvement Fund	300,000	0	0
Transfer to Equipment Reserve Fund	90,000	40,000	0
Transfer to County Repeater Board Fund	10,000	10,000	10,000
Transfer to Refuse Fund	18,000		
Jail Improvements		200,000	200,000
Courthouse Restoration		50,000	50,000
Total	1,480,634	1,437,203	1,409,029
Total - Page 6d	1,480,634	1,489,703	1,504,039
Total - Page 6b	1,295,990	1,353,101	1,415,945
Total - Page 6c	571,857	582,050	593,318
Total Detail Expenditures**	3,348,481	3,424,854	3,513,302

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

Lincoln County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	33,799	58,075	71,953
Receipts:			
Ad Valorem Tax	1,558,017	1,680,054	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	20,112	8,000	8,000
Motor Vehicle Tax	66,961	73,929	83,899
Recreational Vehicle Tax	1,958	2,205	2,217
16/20M Vehicle Tax	12,545	11,337	15,538
Commercial Vehicle Tax	2,629	4,998	4,419
Watercraft Tax		1,696	2,650
Special City & County Highway	244,250	242,757	244,250
County Equalization			
Reimbursements	57,049	34,754	37,522
In Lieu of Tax	1,411	1,222	1,411
Other	45,188	20,000	30,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,136)	-3,574	-5,812
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,006,984	2,077,378	424,094
Resources Available:	2,040,783	2,135,453	496,047
Expenditures:			
Salaries	630,809	725,000	758,343
Contractual	231,027	227,800	240,500
Commodities	898,532	910,700	940,700
Capital Outlay	37,586	200,000	250,000
Transfer to Special Machinery Fund			
Transfer to Special Highway Improvement F	184,754		
Transfer to Special County Road Fund			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,982,708	2,063,500	2,189,543
Unencumbered Cash Balance Dec 31	58,075	71,953	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,040,078	2,115,819	2,189,543
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,189,543
		Tax Required	1,693,496
Delinquent Comp Rate:	3.0%		50,805
	Amount of 2025 Ad Valorem Tax		1,744,301

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Special Bridge			
Unencumbered Cash Balance Jan 1	159,905	334,575	241,196
Receipts:			
Ad Valorem Tax	226,726	192,742	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,802	0	
Motor Vehicle Tax	8,560	10,757	9,625
Recreational Vehicle Tax	246	321	154
16/20 M Vehicle Tax	1,016	1,650	1,783
Commercial Vehicle Tax	385	727	507
Watercraft Tax		247	304
In Lieu of Tax		177	206
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(455)	0	0
Miscellaneous	205		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	238,485	206,621	12,679
Resources Available:	398,390	541,196	253,875
Expenditures:			
Bridge Construction	63,815	300,000	300,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	63,815	300,000	300,000
Unencumbered Cash Balance Dec 31	334,575	241,196	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	300,000	300,000	300,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 3.0%			
Amount of 2025 Ad Valorem Tax			

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Noxious Weed			
Unencumbered Cash Balance Jan 1	24,963	27,757	35,361
Receipts:			
Ad Valorem Tax	105,454	73,337	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,019	0	
Motor Vehicle Tax	4,506	5,003	3,662
Recreational Vehicle Tax	130	149	97
16/20 M Vehicle Tax	649	767	678
Commercial Vehicle Tax	193	338	193
Watercraft Tax		115	116
Chemical Sales	6,183	2,000	2,000
In Lieu of Tax		82	95
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(212)	-187	-304
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	117,922	81,604	6,537
Resources Available:	142,885	109,361	41,898
Expenditures:			
Salaries	52,115	29,000	57,088
Contractual	5,422	10,000	10,000
Commodities	47,591	35,000	44,400
Capital Outlay			
Transfer to Noxious Weed Capital Outlay Fund	10,000	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	115,128	74,000	111,488
Unencumbered Cash Balance Dec 31	27,757	35,361	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	121,527	103,000	111,488
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 3.0%			
Amount of 2025 Ad Valorem Tax			

Lincoln County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Law Enforcement			
Unencumbered Cash Balance Jan 1	56,505	24,858	12,646
Receipts:			
Ad Valorem Tax	19,933	56,741	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	471	0	
Motor Vehicle Tax	2,031	944	2,834
Recreational Vehicle Tax	60	28	75
16/20 M Vehicle Tax	441	145	525
Commercial Vehicle Tax	75	64	149
Watercraft Tax		22	90
In Lieu of Tax		16	18
Reimbursements	8,948		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(41)	-172	-166
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	31,918	57,788	3,525
Resources Available:	88,423	82,646	16,171
Expenditures:			
Contractual	15		
Capital Outlay - Vehicle	63,550	70,000	70,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	63,565	70,000	70,000
Unencumbered Cash Balance Dec 31	24,858	12,646	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	76,000	70,000	70,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,000
		Tax Required	53,829
		Delinquent Comp Rate: 3.0%	1,615
		Amount of 2025 Ad Valorem Tax	55,444

Adopted Budget

County Health	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	46,237	34,637	-6,131
Receipts:			
Ad Valorem Tax	33,501	119,061	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,577	0	
Motor Vehicle Tax	9,237	1,588	5,946
Recreational Vehicle Tax	265	47	157
16/20 M Vehicle Tax	1,098	243	1,101
Commercial Vehicle Tax	416	107	313
Watercraft Tax		36	188
In Lieu of Tax		27	30
Reimbursements and Grants	154,930	120,000	80,502
Transfer from Health Capital Outlay Fund	40,000		
Other Reimbursements	27,830		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(73)	-237	-494
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	268,781	240,872	87,743
Resources Available:	315,018	275,509	81,612
Expenditures:			
Salaries	205,610	214,231	159,258
Contractual	50,118	37,759	43,050
Commodities	9,163	15,650	15,600
Capital Outlay	15,490	14,000	14,000
Transfer to County Health Capital Outlay Fund			
Appropriation to Area on Aging - Senior Care Act			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	280,381	281,640	231,908
Unencumbered Cash Balance Dec 31	34,637	-6,131	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	297,864	281,640	231,908
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	231,908
		Tax Required	150,296
		Delinquent Comp Rate: 3.0%	4,509
		Amount of 2025 Ad Valorem Tax	154,805

See Tab D

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Ambulance			
Unencumbered Cash Balance Jan 1	38,734	50,208	47,325
Receipts:			
Ad Valorem Tax	304,659	306,357	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,158	0	
Motor Vehicle Tax	10,805	14,455	15,299
Recreational Vehicle Tax	321	431	404
16/20 M Vehicle Tax	2,635	2,217	2,833
Commercial Vehicle Tax	373	977	806
Watercraft Tax		332	483
In Lieu of Tax		239	276
Ambulance Runs	192,446	180,000	180,000
Reimbursements	7,135		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(612)	0	-870
Miscellaneous	8,375		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	529,295	505,008	199,231
Resources Available:	568,029	555,216	246,556
Expenditures:			
Salaries	392,054	400,000	400,100
Contractual Services	59,785	46,175	47,478
Commodities	35,982	31,716	31,716
Capital Outlay			30,000
Transfer to Ambulance Capital Outlay Fund	30,000	30,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	517,821	507,891	509,294
Unencumbered Cash Balance Dec 31	50,208	47,325	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	517,416	532,891	509,294
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	509,294
		Tax Required	262,738
	Delinquent Comp Rate: 3.0%		7,882
	Amount of 2025 Ad Valorem Tax		270,620

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Employee Benefits			
Unencumbered Cash Balance Jan 1	250,113	645,125	277,758
Receipts:			
Ad Valorem Tax	1,793,038	1,055,620	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	18,503	10,000	10,000
Motor Vehicle Tax	72,229	85,083	52,716
Recreational Vehicle Tax	2,080	2,538	1,393
16/20 M Vehicle Tax	9,532	13,047	9,763
Commercial Vehicle Tax	3,171	5,752	2,776
Watercraft Tax		1,952	1,665
In Lieu of Tax		1,406	1,624
Reimbursements	26,156	18,000	18,000
Transfer from Health Insurance Claim Fund		200,000	200,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,603)	-456	-4,901
Miscellaneous	2,367		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,923,473	1,392,942	293,036
Resources Available:	2,173,586	2,038,067	570,794
Expenditures:			
Social Security	207,265	230,000	241,434
KPERS	275,506	295,000	334,220
Worker's Compensation Insurance	49,200	45,309	55,000
Unemployment Tax	1,743	3,000	4,000
Medical & Dental Insurance	974,287	1,160,000	1,212,030
Disability Insurance	10,929	12,000	12,000
Other Employee Benefits	9,531	15,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,528,461	1,760,309	1,873,684
Unencumbered Cash Balance Dec 31	645,125	277,758	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	1,987,042	1,872,428	1,873,684
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,873,684
		Tax Required	1,302,890
	Delinquent Comp Rate: 3.0%		39,087
	Amount of 2025 Ad Valorem Tax		1,341,977

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Lincoln 911	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	177,447	189,886	199,886
Receipts:			
911 Fees	67,914	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	67,914	60,000	60,000
Resources Available:	245,361	249,886	259,886
Expenditures:			
Contractual	55,475	50,000	
Reserve for Future Period			259,886
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	55,475	50,000	259,886
Unencumbered Cash Balance Dec 31	189,886	199,886	0
2024/2025/2026 Budget Authority Amount:	215,197	217,447	259,886

Adopted Budget

Refuse	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	152,464	125,394	91,196
Receipts:			
Tax Receipts	47,320	51,828	52,416
User Fees	237,944	226,318	246,318
Transfer from General Fund	18,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	303,264	278,146	298,734
Resources Available:	455,728	403,540	389,930
Expenditures:			
Salaries	69,232	71,698	59,691
Contractual	195,683	185,190	192,800
Commodities	64,619	40,000	47,000
Capital Outlay	800	15,456	0
Reserve for Future Period			90,439
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	330,334	312,344	389,930
Unencumbered Cash Balance Dec 31	125,394	91,196	0
2024/2025/2026 Budget Authority Amount:	437,206	387,169	389,930

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance Capital Outlay	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	59,181	89,181	119,181
Receipts:			
Transfer from Ambulance Fund	30,000	30,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	30,000	30,000	0
Resources Available:	89,181	119,181	119,181
Expenditures:			
Capital Outlay			
Reserve for Future Period			119,181
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	119,181
Unencumbered Cash Balance Dec 31	89,181	119,181	0
2024/2025/2026 Budget Authority Amount:	24,181	59,181	119,181

Adopted Budget

	Prior Year	Current Year	Proposed Budget
County Health Capital Outlay	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	105,952	65,337	65,337
Receipts:			
Transfer from County Health Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	105,952	65,337	65,337
Expenditures:			
Contractual	615		
Capital Outlay			
Transfer to County Health Fund	40,000		
Reserve for Future Period			65,337
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	40,615	0	65,337
Unencumbered Cash Balance Dec 31	65,337	65,337	0
2024/2025/2026 Budget Authority Amount:	109,567	65,952	65,337

CPA Summary

--

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Home for Aged Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	98,665	109,809	125,609
Receipts:			
Rental Fees	40,800	40,800	40,800
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	40,800	40,800	40,800
Resources Available:	139,465	150,609	166,409
Expenditures:			
Contractual	29,545	25,000	
Commodities	111		
Reserve for Future Period			166,409
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	29,656	25,000	166,409
Unencumbered Cash Balance Dec 31	109,809	125,609	0
2024/2025/2026 Budget Authority Amount:	120,090	180,265	166,409

Adopted Budget

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Noxious Weed Capital Outlay			
Unencumbered Cash Balance Jan 1	69,729	16,859	16,859
Receipts:			
Transfer from Noxious Weed Fund	10,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	10,000	0	0
Resources Available:	79,729	16,859	16,859
Expenditures:			
Capital Outlay	62,870		
Reserve for Future Period			16,859
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	62,870	0	16,859
Unencumbered Cash Balance Dec 31	16,859	16,859	0
2024/2025/2026 Budget Authority Amount:	79,729	15,729	16,859

CPA Summary

--

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Appraiser Capital Outlay	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,976	17,976	17,976
Receipts:			
Transfer from General Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	17,976	17,976	17,976
Expenditures:			
Capital Outlay			17,976
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	17,976
Unencumbered Cash Balance Dec 31	17,976	17,976	0
2024/2025/2026 Budget Authority Amount:	17,976	0	17,976

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

2026

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

Lincoln County

Non-Budgeted Funds-A

(1) Fund Name:	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
	Special Highway Improvement	Capital Improvement	Asset Forfeiture	Register of Deeds Tech.	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
Special Machinery								
Unencumbered								
Cash Balance Jan 1	178,550	0	1,168	23,759	1,168	1,168	23,759	1,401,829
Receipts:	Receipts:		Receipts:		Receipts:		Receipts:	
Fees								4,614
Lease Proceeds								
Miscellaneous			3,400					
Transfer from Road & Bridge Fund	184,754							
Transfer from County Health Fund								
Transfer from General Fund		300,000						
Reimbursements								
Total Receipts	0	184,754	303,400		0	0	4,614	492,768
Resources Available:	178,550	184,754	1,501,752		1,168	1,168	28,373	1,894,597
Expenditures:	Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	17,200							
Capital Improvement			6,413					
Salaries								
Contractual							5,158	
Commodities								
Transfer to General Fund								
Total Expenditures	17,200	0	6,413		0	0	5,158	28,771
Cash Balance Dec 31	161,350	184,754	1,495,339		1,168	1,168	23,215	1,865,826

**Note: These two block figures should agree.

CPA Summary	
--------------------	--

2026

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2024 is reported)

Lincoln County

Non-Budgeted Funds-B

(1) Fund Name:	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
	Treasurer Motor Vehicle	Sheriff's Registered Offender	Treasurer's Technology	Clerk's Technology	Sheriff's Technology	Unencumbered	Unencumbered	Sheriff's Concealed Carry
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	63,641
	40,151	1,486	9,622	9,899	1,483			
Receipts:								
Fees	608,500	620	1,125	1,125	33			
Lease Proceeds								
Miscellaneous	175							
Transfer from Road & Bridge Fund								
Transfer from County Health Fund								
Transfer from General Fund								
Reimbursements								
Total Receipts	608,675	620	1,125	1,125	33			611,578
Resources Available:	648,826	2,106	10,747	11,024	1,516			674,219
Expenditures:								
Capital Outlay								
Capital Improvement								
Salaries	5,985							
Contractual	585,779							
Commodities		1,190	7,566					
Transfer to General Fund	25,607							
Total Expenditures	617,371	1,190	7,566	7,566	0			626,127
Cash Balance Dec 31	31,455	916	3,181	3,181	1,516			48,092

**Note: These two block figures should agree.

CPA Summary

2026

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2024 is reported)

Lincoln County

Non-Budgeted Funds-C

(1) Fund Name:	(2) Fund Name: Windpower Interest Earned		(3) Fund Name: Ambulance Memorial		(4) Fund Name: County Health Memorial		(5) Fund Name: Transportation Bus	
	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
Windpower Economic Benefit	5,675,478	128,694	1,645	467	6,491	5,812,775		
Unencumbered								
Cash Balance Jan 1								
Receipts:	Receipts:		Receipts:		Receipts:		Receipts:	
In Lieu of Tax	494,643							
Interest Earned		166,633						
Donations								
Federal and State Funds						50,406		
Fares						4,511		
Miscellaneous						636		
Transfer from General Fund						25,000		
Tax Distributions								
Reimbursements								
Total Receipts	494,643	166,633	0	0	0	80,553	741,829	
Resources Available:	6,170,121	295,327	1,645	467	467	87,044	6,554,604	
Expenditures:	Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Salaries							41,912	
Contractual	298,702	122,695					25,751	
Commodities							16,869	
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		6,461						
Total Expenditures	298,702	129,156	0	0	0	84,532	512,390	
Cash Balance Dec 31	5,871,419	166,171	1,645	467	467	2,512	6,042,214	

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

CPA Summary

2026

NON-BUDGETED FUNDS (E)
(Only the actual budget year for 2024 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	Unencumbered	Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	
3,992	100,000	5,818	101	1,293	111,204			
Receipts:								
Tax Distributions	41,344		36,082					
Interest Earned	231		2,828					
Sale of equipment								
Donations								
Grants								
Transfer from First RFD Fund								
Transfer from Hunter RFD Fund								
Transfer from Sylvan Grove RFD NFW Fund			100					
Reimbursements	194		2,767					
Total Receipts	41,769	0	41,777	127				83,673
Resources Available:	45,761	100,000	47,595	228				194,877
Expenditures:								
Salaries	480		1,800					
Contractual	16,314	9,980	17,061					
Commodities	8,652		6,585					
Transfer to Hunter RFD Special Equip. Fund	21,000							
Transfer to Sylvan Grove RFD Special Equip. Fund			20,500					
Transfer to Sylvan Grove RFD Fund				100				
No Fund Warrant - Principal								
No Fund Warrant - Interest								
Capital Outlay								
Total Expenditures	46,446	9,980	45,946	100				102,472
Cash Balance Dec. 31	-685	90,020	1,649	128				92,405

See Tab B

**Note: These two block figures should agree.

CPA Summary

2026

NON-BUDGETED FUNDS (F)
(Only the actual budget year for 2024 is reported)

Lincoln County

Non-Budgeted Funds-F

(1) Fund Name:	(2) Fund Name: Barnard RFD Special Equip.		(3) Fund Name: Beverly RFD Special Equip.		(4) Fund Name: First RFD Special Equip.		(5) Fund Name: Hunter RFD Special Equip.	
	Unencumbered Cash Balance Jan 1	Unencumbered Cash Balance Jan 1	Unencumbered Cash Balance Jan 1	Unencumbered Cash Balance Jan 1	Unencumbered Cash Balance Jan 1	Unencumbered Cash Balance Jan 1	Unencumbered Cash Balance Jan 1	Total
	2,500	60,031	46,642	105,644	54,939			269,756
Receipts:								
Grants							19,612	
Donations	1,400							
Interest Earned								
Sale of equipment		8,000						
Transfer from Barnard RFD Fund								
Transfer from Beverly RFD Fund			22,000					
Transfer from First RFD Fund								
Transfer from Hunter RFD Fund							21,000	
Transfer from Sylvan Grove RFD NFW Fund								
Total Receipts	1,400	8,000	22,000	26,500	40,612			98,512
Resources Available:	3,900	68,031	68,642	132,144	95,551			368,268
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		20,114	1,590	42,185	59,302			
Total Expenditures	0	20,114	1,590	42,185	59,302			123,191
Cash Balance Dec 31	3,900	47,917	67,052	89,959	36,249			245,077

**Note: These two block figures should agree.

CPA Summary

2026

NON-BUDGETED FUNDS (G)

(Only the actual budget year for 2024 is reported)

Lincoln County

Non-Budgeted Funds-G

(1) Fund Name:	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
	PBC - Bond and Interest		Delia Pittard Bequest		Children's Health Care Endowment		Crime Victim Restitution	
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	
66,582	502,218	579,651	291,850	26,015	1,466,316			
Receipts:								
Donations								
Rent Received	120,000							
Interest Earned	11,137	5,480	3,179					
Transfer from Sylvan Grove RFD Fund	20,500							
Transfer from Delia Pittard Bequest Fund			6,263					
Fees						3,698		
Transfer from Road & Bridge Fund								
Total Receipts	20,500	131,137	9,442	3,698	170,257			
Resources Available:	87,082	633,355	585,131	301,292	1,636,573			
Expenditures:								
Contractual			230					
Principal Payments		255,000						
Interest Payments		106,125						
Miscellaneous		1,500						
Transfer to Children's Health Care Endowment Fund			6,263					
Transfer to County Health Fund								
Capital Outlay								
Restitution Payments						650		
Total Expenditures	0	362,625	6,263	230	369,768			
Cash Balance Dec 31	87,082	270,730	578,868	301,062	1,266,805			

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

CPA Summary

2026

NON-BUDGETED FUNDS (I)
(Only the actual budget year for 2024 is reported)

Lincoln County

Non-Budgeted Funds-I

(1) Fund Name:	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
	LEPC - Emergency Planning	DARE	Water Recovery Team	Reappraisal Consultant	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
County Repeater Board	9,449	786	2,637	1,869				
Unencumbered								Total
Cash Balance Jan 1	528				1,869			15,269
Receipts:	Receipts:		Receipts:		Receipts:		Receipts:	
Grants								
Interest Earned								
Fees					1,600			
Miscellaneous	5		4		2			
Transfer from General Fund	10,000							
Total Receipts	10,005	0	4	1,602				11,611
Resources Available:	19,454	528	786	3,471				26,580
Expenditures:	Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual	2,659	427	481	3,470				
Miscellaneous								
Salaries								
Commodities	43							
Total Expenditures	2,702	427	481	3,470				7,080
Cash Balance Dec 31	16,752	101	305	1				19,800

**Note: These two block figures should agree.

CPA Summary

2026

NON-BUDGETED FUNDS (K)
(Only the actual budget year for 2024 is reported)

Lincoln County

Non-Budgeted Funds-K

(1) Fund Name:	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
Windpower Capital Improvement	0	0						
Sheriff's Opiod								
Unencumbered								
Cash Balance Jan 1	0	0						
Total	0	0						0
Receipts:								
Grants		7,307						
Interest Earned	882							
Fees								
Miscellaneous								
In Lieu of Tax	345,600							
Total Receipts	346,482	7,307	0	0	0	0	0	353,789
Resources Available:	346,482	7,307	0	0	0	0	0	353,789
Expenditures:								
Contractual								
Miscellaneous								
Salaries								
Total Expenditures	0	0	0	0	0	0	0	0
Cash Balance Dec 31	346,482	7,307	0	0	0	0	0	353,789

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

CPA Summary

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2024		Current Yr Estimate 2025		Proposed Budget Year 2026					
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Estimated Valuation	Proposed Estimated Tax Rate*	Revenue Neutral Rate**	
Special District Funds										
Free Mission Cemetery	600	0.356	1,500	0.366	3,618	600	1,583,516	0.379	0.380	
Rosette Cemetery	910	0.464	2,000	0.483	6,436	951	1,929,112	0.493	0.494	
Spillman Cemetery	1,990	0.443	3,000	0.452	20,079	2,155	4,662,748	0.462	0.463	
Vesper Cemetery	4,797	1.663	4,000	1.688	16,040	2,000	1,171,103	1.708	1.709	
Barnard RFD	40,857	3.622	33,403	3.729	38,460	32,279	8,457,264	3.817	3.818	
Beverly RFD	48,034	2.985	45,821	3.057	45,151	41,500	13,263,524	3.129	3.130	
First RFD	82,457	4.131	68,191	4.128	67,250	62,418	14,825,942	4.210	4.211	
Hunter RFD	46,252	2.671	43,204	2.773	46,580	42,500	13,879,153	3.062	2.883	
Sylvan Grove RFD	45,496	2.269	37,655	2.237	36,782	33,495	15,262,125	2.195	2.195	

*Tax rates are expressed in mills

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

Dawn Harlow
Clerk

CONSOLIDATED METHOD FUND PAGE

2026

State of Kansas
County Special District

County Name Lincoln County
Special District Name Rosette Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	6,289	6,460	5,451
Ad Valorem Tax	972	951	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		32	24
Recreational Vehicle Tax		1	1
16/20M Vehicle Tax		7	8
Commercial Vehicle Tax		0	0
Watercraft Tax		0	1
LAVTR			
In Lieu of Taxes			
Donation	100		
Interest on Idle Funds	10		
Total Receipts	1,082	991	34
Resources Available:	7,370	7,451	5,485
Expenditures:			
Cemetery Operations	910	2,000	6,436
Cash Forward (2026 column)			
Total Expenditures	910	2,000	6,436
Unencumbered Cash Balance, Dec 31	6,460	5,451	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			6,436
Tax Required			951
Delinquency Computation % Rate			0
Amount of 2025 Ad Valorem Tax			951

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

Budgeted Fund Names	Allocation for Year 2026					
	Ad Valorem Tax Levy for 2024	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	951	24	1	8	0	1
Total	951	24	1	8	0	1

County Treas MVT Estimate	<u>24</u>					
County Treas RVT Estimate		<u>1</u>				
County Treas 16/20M Estimate			<u>8</u>			
County Treas Commercial Vehicle Tax Estimate				<u>0</u>		
County Treas Watercraft Tax Estimate						<u>1</u>
MVT Factor	<u>0.02550</u>					
RVT Factor		<u>0.00076</u>				
16/20M Factor			<u>0.00824</u>			
Commercial Vehicle Factor				<u>0.00000</u>		
Watercraft Factor						<u>0.00151</u>

CONSOLIDATED METHOD FUND PAGE

2026

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 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	18,057	18,656	17,871
Ad Valorem Tax	2,186	2,155	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		45	38
Recreational Vehicle Tax		1	0
16/20M Vehicle Tax		13	14
Commercial Vehicle Tax		0	0
Watercraft Tax		1	1
LAVTR			
In Lieu of Taxes			
Cemetery Lots			
Patronage Fees	12		
Interest on Idle Funds	391		
Total Receipts	2,589	2,215	53
Resources Available:	20,646	20,871	17,924
Expenditures:			
Cemetery Operations	1,990	3,000	20,079
Cash Forward (2026 column)			
Total Expenditures	1,990	3,000	20,079
Unencumbered Cash Balance, Dec 31	18,656	17,871	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			20,079
Tax Required			2,155
Delinquency Computation % Rate			0
Amount of 2025 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 2024	Allocation for Year 2026				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,155	38	0	14	0	1
Total	2,155	38	0	14	0	1

County Treas MVT Estimate	38				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			14		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					1

MVT Factor	0.01745				
RVT Factor		0.00019			
16/20M Factor			0.00638		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00032

CONSOLIDATED METHOD FUND PAGE

2026

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 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	16,640	15,764	13,912
Ad Valorem Tax	2,153	2,000	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		108	99
Recreational Vehicle Tax		5	3
16/20M Vehicle Tax		32	24
Commercial Vehicle Tax		0	0
Watercraft Tax		3	2
LAVTR			
In Lieu of Taxes			
Sale of Plots	350		
Donations	1,020		
Interest on Idle Funds	397		
Total Receipts	3,921	2,148	128
Resources Available:	20,561	17,912	14,040
Expenditures:			
Cemetery Operations	4,797	4,000	16,040
Cash Forward (2026 column)			
Total Expenditures	4,797	4,000	16,040
Unencumbered Cash Balance, Dec 31	15,764	13,912	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			16,040
Tax Required			2,000
Delinquency Computation % Rate			0
Amount of 2025 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 2024	Allocation for Year 2026				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,000	99	3	24	0	2
Total	2,000	99	3	24	0	2

County Treas MVT Estimate	99					
County Treas RVT Estimate		3				
County Treas 16/20M Estimate			24			
County Treas Commercial Vehicle Tax Estimate				0		
County Treas Watercraft Tax Estimate						2
MVT Factor	0.04973					
RVT Factor		0.00130				
16/20M Factor			0.01223			
Commercial Vehicle Factor				0.00000		
Watercraft Factor						0.00125

CONSOLIDATED METHOD FUND PAGE

2026

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 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	2,979	4,750	4,832
Ad Valorem Tax	31,837	32,279	XXXXXXXXXXXXXXXXXX
Delinquent Tax	389		
Motor Vehicle Tax	680	777	888
Recreational Vehicle Tax	34	37	45
16/20M Vehicle Tax	149	369	392
Commercial Vehicle Tax		0	0
Watercraft Tax		23	24
LAVTR			
In Lieu of Taxes			
Miscellaneous Income/Sale of Equipment	9,199		
Interest on Idle Funds	341		
Total Receipts	42,629	33,485	1,349
Resources Available:	45,607	38,235	6,181
Expenditures:			
Personal Services	1,500	1,100	1,100
Commodities	16,780	10,000	10,000
Contractual	14,577	10,000	10,000
Capital Outlay			
Transfer To Special Equipment	8,000	12,303	17,360
Cash Forward (2026 column)			
Total Expenditures	40,857	33,403	38,460
Unencumbered Cash Balance, Dec 31	4,750	4,832	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			38,460
Tax Required			32,279
Delinquency Computation % Rate			0
Amount of 2025 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 2024	Allocation for Year 2026				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	32,279	888	45	392	0	24
Total	32,279	888	45	392	0	24

County Treas MVT Estimate	888				
County Treas RVT Estimate		45			
County Treas 16/20M Estimate			392		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					24

MVT Factor	0.02751				
RVT Factor		0.00139			
16/20M Factor			0.01214		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00074

CONSOLIDATED METHOD FUND PAGE

2026

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 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	5,467	3,931	1,587
Ad Valorem Tax	41,108	41,500	XXXXXXXXXXXXXX
Delinquent Tax	278		
Motor Vehicle Tax	1,400	1,522	1,629
Recreational Vehicle Tax	37	56	39
16/20M Vehicle Tax	214	316	315
Commercial Vehicle Tax	52	67	56
Watercraft Tax	0	16	25
LAVTR			
In Lieu of Taxes			
Donation			
Miscellaneous/Sale of Equipment	3,191		
Interest on Idle Funds	218		
Total Receipts	46,497	43,477	2,064
Resources Available:	51,965	47,408	3,651
Expenditures:			
Personal Services	1,400	1,400	1,400
Commodities	8,980	12,000	12,000
Contractual	15,654	13,000	13,000
Capital Outlay			
Transfer To Special Equipment	22,000	19,421	18,751
Cash Forward (2026 column)			
Total Expenditures	48,034	45,821	45,151
Unencumbered Cash Balance, Dec 31	3,931	1,587	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			45,151
Tax Required			41,500
Delinquency Computation % Rate			0
Amount of 2025 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 2024	Allocation for Year 2026				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	41,500	1629	39	315	56	25
Total	41,500	1,629	39	315	56	25

County Treas MVT Estimate	1,629				
County Treas RVT Estimate		39			
County Treas 16/20M Estimate			315		
County Treas Commercial Vehicle Tax Estimate				56	
County Treas Watercraft Tax Estimate					25

MVT Factor	0.03925				
RVT Factor		0.00094			
16/20M Factor			0.00759		
Commercial Vehicle Factor				0.00135	
Watercraft Factor					0.00060

CONSOLIDATED METHOD FUND PAGE

2026

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 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	5,002	4,648	1,689
Ad Valorem Tax	62,064	62,418	XXXXXXXXXXXXXXXX
Delinquent Tax	172		
Motor Vehicle Tax	1,970	1,843	2,281
Recreational Vehicle Tax	83	77	69
16/20M Vehicle Tax	422	457	492
Commercial Vehicle Tax	239	408	262
Watercraft Tax		29	39
LAVTR			
In Lieu of Taxes			
Donation			
Miscellaneous/Sale of Equipment	17,035		
Interest on Idle Funds	119		
Total Receipts	82,104	65,232	3,143
Resources Available:	87,106	69,880	4,832
Expenditures:			
Personal Services	700	1,000	1,000
Commodities	15,475	20,000	20,000
Contractual	39,783	20,000	20,000
Capital Outlay		0	0
Transfer To Special Equipment	26,500	27,191	26,250
Cash Forward (2026 column)			
Total Expenditures	82,457	68,191	67,250
Unencumbered Cash Balance, Dec 31	4,648	1,689	XXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			67,250
Tax Required			62,418
Delinquency Computation % Rate			0
Amount of 2025 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 2024	Allocation for Year 2026				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	62,418	2281	69	492	262	39
Total	62,418	2,281	69	492	262	39

County Treas MVT Estimate	2,281				
County Treas RVT Estimate		69			
County Treas 16/20M Estimate			492		
County Treas Commercial Vehicle Tax Estimate				262	
County Treas Watercraft Tax Estimate					39

MVT Factor	0.03654				
RVT Factor		0.00111			
16/20M Factor			0.00788		
Commercial Vehicle Factor				0.00420	
Watercraft Factor					0.00062

CONSOLIDATED METHOD FUND PAGE

2026

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 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	8,681	4,004	2,426
Ad Valorem Tax	40,531	40,000	XXXXXXXXXXXXXX
Delinquent Tax	144		
Motor Vehicle Tax	539	1,294	1,246
Recreational Vehicle Tax	5	14	9
16/20M Vehicle Tax	125	287	365
Commercial Vehicle Tax		17	21
Watercraft Tax		14	13
LAVTR			
In Lieu of Taxes			
Surplus Equipment Sale			
Interest on Idle Funds	231		
Total Receipts	41,575	41,626	1,654
Resources Available:	50,256	45,630	4,080
Expenditures:			
Personal Services	480	1,000	1,000
Commodities	8,652	15,000	15,000
Contractual	16,120	16,000	16,000
Capital Outlay			
Transfer To Special Equipment	21,000	11,204	14,580
Cash Forward (2026 column)			
Total Expenditures	46,252	43,204	46,580
Unencumbered Cash Balance, Dec 31	4,004	2,426	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			46,580
Tax Required			42,500
Delinquency Computation % Rate			0
Amount of 2025 Ad Valorem Tax			42,500

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	40,000	1246	9	365	21	13
Total	40,000	1,246	9	365	21	13

County Treas MVT Estimate	<u>1,246</u>				
County Treas RVT Estimate		<u>9</u>			
County Treas 16/20M Estimate			<u>365</u>		
County Treas Commercial Vehicle Tax Estimate				<u>21</u>	
County Treas Watercraft Tax Estimate					<u>13</u>
MVT Factor	<u>0.03115</u>				
RVT Factor		<u>0.00023</u>			
16/20M Factor			<u>0.00913</u>		
Commercial Vehicle Factor				<u>0.00053</u>	
Watercraft Factor					<u>0.00033</u>

CONSOLIDATED METHOD FUND PAGE

2026

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 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	6,964	2,795	963
Ad Valorem Tax	33,089	33,495	XXXXXXXXXXXXXX
Delinquent Tax	895		
Motor Vehicle Tax	1,735	1,802	1,669
Recreational Vehicle Tax	46	55	43
16/20M Vehicle Tax	316	338	425
Commercial Vehicle Tax	1	0	1
Watercraft Tax		91	141
LAVTR			
In Lieu of Taxes	145	42	45
Miscellaneous	2,272		
Interest on Idle Funds	2,828		
Total Receipts	41,328	35,823	2,324
Resources Available:	48,292	38,618	3,287
Expenditures:			
Personal Services	1,800	3,400	3,400
Commodities	6,585	10,750	10,750
Contractual	16,611	13,000	12,000
Capital Outlay			
Transfer To Special Equipment	20,500	10,505	10,632
Cash Forward (2026 column)			
Total Expenditures	45,496	37,655	36,782
Unencumbered Cash Balance, Dec 31	2,795	963	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			36,782
Tax Required			33,495
Delinquency Computation % Rate			0
Amount of 2025 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 2024	Allocation for Year 2026				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	33,495	1,669	43	425	1	141
Total	33,495	1,669	43	425	1	141

County Treas MVT Estimate	1,669				
County Treas RVT Estimate		43			
County Treas 16/20M Estimate			425		
County Treas Commercial Vehicle Tax Estimate				1	
County Treas Watercraft Tax Estimate					141
MVT Factor	0.04983				
RVT Factor		0.00128			
16/20M Factor			0.01269		
Commercial Vehicle Factor				0.00003	
Watercraft Factor					0.00421

