

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 2027; and
 (3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

		2027 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Final Tax Rate (County Clerk's Use Only)
Table of Contents:			Amount of 2026 Ad Valorem Tax	
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	3,538,965	2,385,186
Debt Service	10-113	7		
Road & Bridge	68-5,101	8	2,164,200	1,598,622
Special Bridge	68-1135	9	300,000	286,573
Noxious Weed	2-1318	9	112,875	93,598
Law Enforcement	12-11a01	10	70,000	56,159
County Health	65-204	10	254,868	150,782
Ambulance	65-6113	11	526,206	320,286
Employee Benefits	12-16,102	11	1,862,340	1,295,890
Lincoln 911		12	301,288	
Refuse		12	467,151	
Ambulance Capital Outlay		13	179,181	
County Health Capital Outlay		13	90,337	
Home for Aged Improvement		14	156,194	
Noxious Weed Capital Outlay		14	44,159	
Appraiser Capital Outlay		15	17,976	
Transportation Bus		15	94,378	
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	xxxxx		10,180,118	6,187,096
Budget Hearing Notice	27			County Clerk's Use Only
Budget Hearing Notice 2	28			
Combined Rate and Budget Hearing	30			
Combined Rate and Budget Hearing 2				
RNR Hearing Notice				Nov 1, 2026 Total
Neighborhood Revitalization	29			Assessed Valuation

Revenue Neutral Rate

93.428

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

NO

Assisted by:

LVPF

Address:

2301 N. Halstead

Hutchinson, KS 67502

Email:

Attest: _____ 2026

Governing Body

County Clerk

CPA Summary

Lincoln County

2027

CERTIFICATE (2)

Table of Contents:		Page No.	2027 Adopted Budget					
			Expenditures	Amount of 2026 Ad Valorem Tax	County Clerk's Use Only		Revenue Neutral Rate	Does budget require a resoluiton to exceed RNR?
					Nov. 1 Final Assessed Valuation	Final Tax Rate*		
Special District/Fund	K.S.A.							
Free Mission Cemetery	15-1015	30	3,940	600			0.384	NO
Rosette Cemetery	15-1015	31	6,283	951			0.491	NO
Spillman Cemetery	15-1015	32	20,030	2,155			0.462	NO
Vesper Cemetery	15-1015	33	16,736	1,999			1.608	NO
Barnard RFD	19-3610	34	40,286	32,279			3.730	NO
Beverly RFD	19-3610	35	44,984	41,500			3.032	NO
First RFD	19-3610	36	65,796	62,418			4.185	NO
Hunter RFD	19-3610	37	56,434	45,000			3.100	YES
Sylvan Grove RFD	19-3610	38	41,341	33,493			2.125	NO

Attest: _____ 2026

County Clerk

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

Budgeted Funds for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,548,036	118,484	3,015	20,992	5,586	0
Debt Service						
Road & Bridge	1,744,301	81,111	2,064	14,370	3,824	0
Special Bridge	47,509	2,209	56	391	104	0
Noxious Weed	71,678	3,333	85	591	157	0
Law Enforcement	55,444	2,578	66	457	122	0
County Health	154,805	7,199	183	1,275	339	0
Ambulance	270,620	12,584	320	2,230	593	0
Employee Benefits	1,341,977	62,403	1,588	11,056	2,942	0
TOTAL	6,234,370	289,901	7,377	51,362	13,667	0

County Treas Motor Vehicle Estimate	289,901
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County Treas Recreational Vehicle Estimate	7,377
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County Treas 16/20M Vehicle Estimate	51,362
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County Treas Commercial Vehicle Tax Estimate	13,667
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County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor	0.04650
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Recreational Vehicle Factor	0.00118
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16/20M Vehicle Factor	0.00824
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Commercial Vehicle Factor	0.00219
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Watercraft Factor	0.00000
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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
Treasurer's Motor Vehicle	General	16,375	31,000	44,000	K.S.A 8-145
General	Transportation Bus	28,300	26,750	26,750	Resolution
General	Rescue Squad	32,659	32,567	33,365	K.S.A 12-110d
General	Capital Improvement	515,000	-	-	K.S.A 19-120
General	Equipment Reserve	140,000	-	-	K.S.A 19-119
General	County Repeater Board	10,000	10,000	10,000	K.S.A 19-119
Road & Bridge	Special Highway Improvement	233,770	-	-	K.S.A 68-590
Road & Bridge	Special Machinery	140,246	-	-	K.S.A 68-141g
Delia Pittard Bequest	Children's Health Care Endowment	6,411	-	-	Resolution
Ambulance	Ambulance C.O.	30,000	30,000	30,000	K.S.A 12-110d
Noxious Weed	Noxious Weed C.O.	20,000	-	-	K.S.A 2-1318
Children's Health Care Endowment	County Health	-	-	5,000	Resolution
County Health	County Health C.O.	55,000	-	-	K.S.A 65-204
	Total	1,227,761	130,317	149,115	
	Adjustments*		31,000	49,000	
	Adjusted Totals	1,227,761	99,317	100,115	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						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	3,145,000	3/1 & 9/1	3/1	90,300	270,000	82,050	280,000
Total Revenue Bonds					3,145,000			90,300	270,000	82,050	280,000
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					3,145,000			90,300	270,000	82,050	280,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2026	Payments Due 2026	Payments Due 2027
2024 Ford F550	1/30/2026	48	4.40	40,000	0	0	11,124
				Totals	0	0	11,124

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

Lincoln County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	379,761	363,757	282,042
Receipts:			
Ad Valorem Tax	2,577,856	2,471,595	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	25,560	24,000	24,000
Motor Vehicle Tax	111,519	126,639	118,484
Recreational Vehicle Tax	2,878	3,345	3,015
16/20M Vehicle Tax	18,499	23,453	20,992
Commercial Vehicle Tax	5,216	6,670	5,586
Watercraft Tax		4,001	0
Gross Earnings (Intangible) Tax	9,392	12,880	10,866
Mineral Production Tax			
Local Alcoholic Liquor	5,791	5,765	5,317
Compensating Use Tax			
Local Sales Tax	537,204	450,000	450,000
Interest & Charges on Delinquent Taxes	45,360	35,000	35,000
Officer's Fees	37,833	25,000	25,000
Other Licenses and Fees		5,000	5,000
Transfer from Treasurer Motor Vehicle Fund	16,375	31,000	44,000
Reimbursements			
Transfer from Windpower Interest Earned Fund			100,000
In Lieu of Taxes (IRB)		2,173	2,253
Interest on Idle Funds	185,882	150,000	100,000
Neighborhood Revitalization Rebate	(6,350)	(10,326)	(8,305)
Miscellaneous	8,628		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	3,581,643	3,366,195	941,208
Resources Available:	3,961,404	3,729,952	1,223,250

Lincoln County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	3,961,404	3,729,952	1,223,250
Expenditures:			
County Commission	47,027	49,855	50,213
County Clerk	119,702	138,831	141,848
County Treasurer	143,826	146,672	151,128
County Attorney	120,096	126,757	137,087
Register of Deeds	61,278	66,764	69,740
Sheriff	516,240	584,473	666,292
Clerk of the District Court	97,850	100,600	100,600
Courthouse General	155,377	145,032	142,250
Emergency Preparedness	61,461	67,336	68,584
Appraiser	143,972	159,250	177,500
Special Building	6,812	0	0
Election	25,262	43,600	43,600
Recycling	16,398	20,000	26,000
Communications	221,820	235,599	238,000
Human Resources	53,570	54,002	56,162
Floodplain Management	0	5,100	2,500
County Administrator	41,857	95,010	94,891
Appropriations	1,765,099	1,409,029	1,372,570
Subtotal	3,597,647	3,447,910	3,538,965
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,597,647	3,447,910	3,538,965
Unencumbered Cash Balance Dec 31	363,757	282,042	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	3,648,912	3,552,799	3,538,965
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,538,965
Tax Required			2,315,715
Delinquent Comp Rate:	3.0%		69,471
Amount of 2026 Ad Valorem Tax			2,385,186

Lincoln County

2027

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
County Commission			
Salaries	42,968	45,355	45,355
Contractual	4,020	2,500	2,358
Commodities	39	2,000	2,500
Capital Outlay			
Reimbursements			
Total	47,027	49,855	50,213
County Clerk			
Salaries	124,610	129,930	132,947
Contractual	6,787	4,401	4,401
Commodities	2,813	4,500	4,500
Capital Outlay			
Reimbursements	(14,508)		
Total	119,702	138,831	141,848
County Treasurer			
Salaries	137,245	135,672	141,128
Contractual	4,284	6,000	6,000
Commodities	2,363	5,000	4,000
Capital Outlay			
Reimbursements	(66)		
Total	143,826	146,672	151,128
County Attorney			
Salaries	106,379	109,257	114,587
Contractual	12,367	15,000	20,000
Commodities	1,350	2,500	2,500
Capital Outlay			
Reimbursements			
Total	120,096	126,757	137,087
Register of Deeds			
Salaries	57,954	63,814	66,790
Contractual	2,887	2,600	2,600
Commodities	437	350	350
Capital Outlay			
Reimbursements			
Total	61,278	66,764	69,740
Sheriff			
Salaries	514,676	560,000	600,000
Contractual	89,239	84,181	85,000
Commodities	81,394	125,000	154,000
Capital Outlay - Building			
Reimbursements	(169,069)	(184,708)	(172,708)
Total	516,240	584,473	666,292
Clerk of the District Court			
Contractual	81,353	94,100	94,100
Commodities	2,014	1,500	1,500
Capital Outlay	22,065	7,000	7,000
Reimbursements	(7,582)	(2,000)	(2,000)
Total	97,850	100,600	100,600
Courthouse General			
Salaries	35,300	40,032	10,000
Contractual	114,198	90,000	90,000
Commodities	21,359	15,000	15,000
Capital Outlay			
Cleaning Contract			23,000
Mowing Contract			4,250
Storm Damages			
Reimbursements	(15,480)		
Total	155,377	145,032	142,250
Total - Page 6b	1,261,396	1,358,984	1,459,158

Lincoln County

2027

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
Emergency Preparedness			
Salaries	48,740	50,086	51,834
Contractual	6,180	9,200	9,250
Commodities	6,821	8,050	7,500
Capital Outlay			
Reimbursements	(280)		
Total	61,461	67,336	68,584
Appraiser			
Salaries	127,998	140,000	157,000
Contractual	10,954	4,750	9,000
Commodities	5,239	14,500	11,500
Capital Outlay			
Reimbursements	(219)		
Total	143,972	159,250	177,500
Special Building			
Building Construction & Maintenance	6,812	0	
Total	6,812	0	0
Election			
Salaries	1,400	6,900	6,900
Contractual	21,480	32,700	32,700
Commodities	2,382	4,000	4,000
Capital Outlay			
Reimbursements			
Total	25,262	43,600	43,600
Recycling			
Salaries			
Contractual	15,703	19,000	25,000
Commodities	695	1,000	1,000
Capital Outlay			
Reimbursements			
Total	16,398	20,000	26,000
Communications			
Salaries	215,098	229,699	230,000
Contractual	1,235	1,900	6,000
Commodities	5,487	4,000	2,000
Capital Outlay			
Reimbursements			
Total	221,820	235,599	238,000
Human Resources			
Salaries	49,137	50,302	52,562
Contractual	3,967	3,100	3,100
Commodities	466	600	500
Capital Outlay			
Reimbursements			
Total	53,570	54,002	56,162
Floodplain Management			
Salaries		0	
Contractual		3,100	1,500
Commodities		2,000	1,000
Capital Outlay			
Total	0	5,100	2,500
Total - Page 6c	529,295	584,887	612,346

Lincoln County

2027

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
County Administrator			
Salaries	41,857	85,010	87,526
Contractual		5,000	2,765
Commodities		5,000	4,600
Capital Outlay			
Total	41,857	95,010	94,891
Appropriations			
Mental Health	12,000	12,480	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	61,000	61,000
OCCK	9,000	9,000	9,000
Soil Conservation	23,000	25,000	25,000
CASA	7,000	5,000	5,000
Nursing Home	100,030	120,000	120,000
Juvenile Detention	1,000	1,500	1,500
Abandoned Cemeteries	1,100	2,000	2,000
LEP Program	13,500	15,000	15,000
City of Lincoln Recreation Commission	25,000	25,000	15,000
Liability Insurance	63,947	73,539	85,000
County Fair	12,000	12,000	12,000
Safety Center	4,518	0	0
Computer Contract	75,945	92,193	103,475
Promotion and Advertising	1,600	2,000	2,000
North Central Regional Planning		3,500	3,500
Transfer to Transportation Bus Fund	28,300	26,750	26,750
Transfer to Rescue Squad Fund	32,659	32,567	33,365
Transfer to Capital Improvement Fund	515,000	0	0
Transfer to Equipment Reserve Fund	140,000	0	0
Transfer to County Repeater Board Fund	10,000	10,000	10,000
Transfer to Refuse Fund			
Jail Improvements		200,000	150,000
Courthouse Restoration		50,000	50,000
Total	1,765,099	1,409,029	1,372,570
Total - Page 6d	1,806,956	1,504,039	1,467,461
Total - Page 6b	1,261,396	1,358,984	1,459,158
Total - Page 6c	529,295	584,887	612,346
Total Detail Expenditures**	3,597,647	3,447,910	3,538,965

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

Lincoln County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2026 Ad Valorem Tax			0

Lincoln County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	58,075	119,417	173,761
Receipts:			
Ad Valorem Tax	1,707,800	1,691,972	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	18,838	15,000	15,000
Motor Vehicle Tax	70,586	83,899	81,111
Recreational Vehicle Tax	1,828	2,217	2,064
16/20M Vehicle Tax	10,847	15,538	14,370
Commercial Vehicle Tax	3,379	4,419	3,824
Watercraft Tax		2,650	0
Special City & County Highway	241,385	244,250	241,385
County Equalization			
Reimbursements	60,294	50,000	50,000
In Lieu of Tax		1,411	1,462
Other	46,624	30,000	34,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(4,194)	(5,812)	(4,837)
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	2,157,387	2,135,544	438,379
Resources Available:	2,215,462	2,254,961	612,140
Expenditures:			
Salaries	651,216	650,000	740,000
Contractual	137,501	240,500	233,500
Commodities	932,840	940,700	1,037,000
Capital Outlay	472	250,000	153,700
Transfer to Special Machinery Fund	140,246		
Transfer to Special Highway Improvement	233,770		
Transfer to Special County Road Fund			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	2,096,045	2,081,200	2,164,200
Unencumbered Cash Balance Dec 31	119,417	173,761	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	2,141,359	2,189,543	2,164,200
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,164,200
Tax Required			1,552,060
Delinquent Comp Rate: 3.0%			46,562
Amount of 2026 Ad Valorem Tax			1,598,622

Lincoln County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	334,575	260,796	19,559
Receipts:			
Ad Valorem Tax	196,017	46,084	xxxxxxxxxxxxxxxx
Delinquent Tax	1,906		
Motor Vehicle Tax	10,289	9,625	2,209
Recreational Vehicle Tax	266	254	56
16/20 M Vehicle Tax	1,587	1,783	391
Commercial Vehicle Tax	492	507	104
Watercraft Tax		304	0
In Lieu of Tax		206	213
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(490)	0	(758)
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	210,067	58,763	2,215
Resources Available:	544,642	319,559	21,774
Expenditures:			
Bridge Construction	283,846	300,000	300,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	283,846	300,000	300,000
Unencumbered Cash Balance Dec 31	260,796	19,559	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	300,000	300,000	300,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		300,000
	Tax Required		278,226
	Delinquent Comp Rate: 3.0%		8,347
	Amount of 2026 Ad Valorem Tax		286,573

Adopted Budget Noxious Weed	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	27,757	38,548	17,525
Receipts:			
Ad Valorem Tax	74,637	69,528	xxxxxxxxxxxxxxxx
Delinquent Tax	936		
Motor Vehicle Tax	4,875	3,662	3,333
Recreational Vehicle Tax	126	97	85
16/20 M Vehicle Tax	796	678	591
Commercial Vehicle Tax	229	193	157
Watercraft Tax		116	0
Chemical Sales	830	2,000	500
In Lieu of Tax		95	99
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(190)	(304)	(287)
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	82,239	76,065	4,478
Resources Available:	109,996	114,613	22,003
Expenditures:			
Salaries	24,159	57,088	59,075
Contractual	9,640	10,000	9,800
Commodities	17,649	30,000	44,000
Capital Outlay			
Transfer to Noxious Weed Capital Outlay Fur	20,000		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	71,448	97,088	112,875
Unencumbered Cash Balance Dec 31	38,548	17,525	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	103,000	111,488	112,875
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		112,875
	Tax Required		90,872
	Delinquent Comp Rate: 3.0%		2,726
	Amount of 2026 Ad Valorem Tax		93,598

Lincoln County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Law Enforcement			
Unencumbered Cash Balance Jan 1	24,858	25,079	12,385
Receipts:			
Ad Valorem Tax	57,689	53,781	xxxxxxxxxxxxxxxx
Delinquent Tax	483		
Motor Vehicle Tax	1,163	2,834	2,578
Recreational Vehicle Tax	29	75	66
16/20 M Vehicle Tax	308	525	457
Commercial Vehicle Tax	44	149	122
Watercraft Tax		90	0
In Lieu of Tax		18	18
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(137)	(166)	(149)
Miscellaneous	270		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	59,849	57,306	3,092
Resources Available:	84,707	82,385	15,477
Expenditures:			
Contractual	60		
Capital Outlay - Vehicle	59,568	70,000	70,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	59,628	70,000	70,000
Unencumbered Cash Balance Dec 31	25,079	12,385	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	70,000	70,000	70,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			70,000
Tax Required			54,523
Delinquent Comp Rate: 3.0%			1,636
Amount of 2026 Ad Valorem Tax			56,159

Adopted Budget

County Health	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	34,637	9,656	15,652
Receipts:			
Ad Valorem Tax	120,969	150,161	xxxxxxxxxxxxxxxx
Delinquent Tax	1,271		
Motor Vehicle Tax	3,797	5,946	7,199
Recreational Vehicle Tax	91	157	183
16/20 M Vehicle Tax	1,712	1,101	1,275
Commercial Vehicle Tax	80	313	339
Watercraft Tax		188	0
In Lieu of Tax		30	32
Reimbursements and Grants	154,901	80,502	79,210
Transfer from Childrens Health Care Endowment Fund			5,000
Other Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(290)	(494)	(412)
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	282,531	237,904	92,826
Resources Available:	317,168	247,560	108,478
Expenditures:			
Salaries	184,818	159,258	163,658
Contractual	45,656	43,050	54,110
Commodities	9,211	15,600	23,100
Capital Outlay	12,827	14,000	14,000
Transfer to County Health Capital Outlay Fund	55,000		
Appropriation to Area on Aging - Senior Care Act			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	307,512	231,908	254,868
Unencumbered Cash Balance Dec 31	9,656	15,652	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	313,640	231,908	254,868
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			254,868
Tax Required			146,390
Delinquent Comp Rate: 3.0%			4,392
Amount of 2026 Ad Valorem Tax			150,782

Lincoln County

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Ambulance			
Unencumbered Cash Balance Jan 1	50,208	61,662	17,100
Receipts:			
Ad Valorem Tax	311,496	262,501	xxxxxxxxxxxxxxxx
Delinquent Tax	3,036	3,000	3,000
Motor Vehicle Tax	12,907	15,299	12,584
Recreational Vehicle Tax	337	404	320
16/20 M Vehicle Tax	1,541	2,833	2,230
Commercial Vehicle Tax	658	806	593
Watercraft Tax		483	0
In Lieu of Tax		276	286
Ambulance Runs	191,550	180,000	180,000
Reimbursements	4,932		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(766)	(870)	(864)
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	525,691	464,732	198,149
Resources Available:	575,899	526,394	215,249
Expenditures:			
Salaries	387,737	400,100	420,541
Contractual Services	65,456	47,478	54,960
Commodities	31,044	31,716	20,705
Capital Outlay			
Transfer to Ambulance Capital Outlay Fun	30,000	30,000	30,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	514,237	509,294	526,206
Unencumbered Cash Balance Dec 31	61,662	17,100	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	549,373	509,294	526,206
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			526,206
Tax Required			310,957
Delinquent Comp Rate: 3.0%			9,329
Amount of 2026 Ad Valorem Tax			320,286

Adopted Budget	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Employee Benefits			
Unencumbered Cash Balance Jan 1	645,125	328,748	296,296
Receipts:			
Ad Valorem Tax	1,073,885	1,301,718	xxxxxxxxxxxxxxxx
Delinquent Tax	16,420	15,000	15,000
Motor Vehicle Tax	82,157	52,716	62,403
Recreational Vehicle Tax	2,124	1,393	1,588
16/20 M Vehicle Tax	13,068	9,763	11,056
Commercial Vehicle Tax	3,892	2,776	2,942
Watercraft Tax		1,665	0
In Lieu of Tax		1,624	1,683
Reimbursements	21,211	18,000	18,000
Transfer from Health Insurance Claim Fund		200,000	200,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,794)	(4,901)	(4,774)
Miscellaneous	12,468		
Does miscellaneous exceed 10% of Total F			
Total Receipts	1,222,431	1,599,754	307,898
Resources Available:	1,867,556	1,928,502	604,194
Expenditures:			
Social Security	207,135	231,180	243,726
KPERS	288,444	320,026	332,614
Worker's Compensation Insurance	45,309	50,000	55,000
Unemployment Tax	2,377	4,000	4,000
Medical & Dental Insurance	968,791	1,000,000	1,200,000
Disability Insurance	11,589	12,000	12,000
Other Employee Benefits	15,163	15,000	15,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,538,808	1,632,206	1,862,340
Unencumbered Cash Balance Dec 31	328,748	296,296	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	1,872,428	1,873,684	1,862,340
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,862,340
Tax Required			1,258,146
Delinquent Comp Rate: 3.0%			37,744
Amount of 2026 Ad Valorem Tax			1,295,890

Lincoln County

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Lincoln 911	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	189,886	211,288	231,288
Receipts:			
911 Fees	69,977	70,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	69,977	70,000	70,000
Resources Available:	259,863	281,288	301,288
Expenditures:			
Contractual	48,575	50,000	
Cash Reserve (2027 column)			301,288
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	48,575	50,000	301,288
Unencumbered Cash Balance Dec 31	211,288	231,288	0
2025/2026/2027 Budget Authority Amount	217,447	259,886	301,288

Adopted Budget

Refuse	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	125,394	171,500	170,743
Receipts:			
Tax Receipts	52,316	52,416	52,416
User Fees	291,611	246,318	243,992
Transfer from General Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	343,927	298,734	296,408
Resources Available:	469,321	470,234	467,151
Expenditures:			
Salaries	48,548	59,691	63,625
Contractual	225,130	192,800	195,857
Commodities	24,143	47,000	48,000
Capital Outlay		0	90,439
Cash Reserve (2027 column)			69,230
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	297,821	299,491	467,151
Unencumbered Cash Balance Dec 31	171,500	170,743	0
2025/2026/2027 Budget Authority Amount	387,169	389,930	467,151

CPA Summary

Lincoln County

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance Capital Outlay	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	89,181	119,181	149,181
Receipts:			
Transfer from Ambulance Fund	30,000	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	30,000	30,000	30,000
Resources Available:	119,181	149,181	179,181
Expenditures:			
Capital Outlay			
Cash Reserve (2027 column)			179,181
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	179,181
Unencumbered Cash Balance Dec 31	119,181	149,181	0
2025/2026/2027 Budget Authority Amount	59,181	119,181	179,181

Adopted Budget

	Prior Year	Current Year	Proposed Budget
County Health Capital Outlay	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	65,337	120,337	90,337
Receipts:			
Transfer from County Health Fund	55,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	55,000	0	0
Resources Available:	120,337	120,337	90,337
Expenditures:			
Contractual			
Capital Outlay		30,000	
Transfer to County Health Fund			
Cash Reserve (2027 column)			90,337
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	30,000	90,337
Unencumbered Cash Balance Dec 31	120,337	90,337	0
2025/2026/2027 Budget Authority Amount	65,952	65,337	90,337

CPA Summary

Lincoln County

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Home for Aged Improvement	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	109,809	124,594	115,394
Receipts:			
Rental Fees	40,800	40,800	40,800
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	40,800	40,800	40,800
Resources Available:	150,609	165,394	156,194
Expenditures:			
Contractual	20,627	50,000	
Commodities	5,388		
Cash Reserve (2027 column)			156,194
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	26,015	50,000	156,194
Unencumbered Cash Balance Dec 31	124,594	115,394	0
2025/2026/2027 Budget Authority Amount	180,265	166,409	156,194

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	16,859	44,159	44,159
Receipts:			
Transfer from Noxious Weed Fund	20,000		
Sale of equipment	7,300		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	27,300	0	0
Resources Available:	44,159	44,159	44,159
Expenditures:			
Capital Outlay			
Cash Reserve (2027 column)			44,159
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	44,159
Unencumbered Cash Balance Dec 31	44,159	44,159	0
2025/2026/2027 Budget Authority Amount	15,729	16,859	44,159

CPA Summary

Lincoln County

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Appraiser Capital Outlay	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
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 F			
Total Receipts	0	0	0
Resources Available:	17,976	17,976	17,976
Expenditures:			
Capital Outlay			
Cash Reserve (2027 column)			17,976
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	17,976
Unencumbered Cash Balance Dec 31	17,976	17,976	0
2025/2026/2027 Budget Authority Amount	0	17,976	17,976

Adopted Budget

Transportation Bus	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	878	878	878
Receipts:			
Transfer from General Fund			26,750
Federal and State Funds			63,250
Fares			3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	93,500
Resources Available:	878	878	94,378
Expenditures:			
Salaries			68,534
Contractual Services			6,746
Commodities			18,220
Capital Outlay			
Cash Reserve (2027 column)			878
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	94,378
Unencumbered Cash Balance Dec 31	878	878	0
2025/2026/2027 Budget Authority Amount	0	0	94,378

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2025 is reported)

2027

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.		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	161,350	Cash Balance Jan 1	184,754	Cash Balance Jan 1	1,495,339	Cash Balance Jan 1	1,168	Cash Balance Jan 1	23,215	1,865,826
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees									4,230	
Lease Proceeds										
Miscellaneous					22					
Transfer from Road & Bridge Fund	140,246		233,770							
Transfer from County Health Fund										
Transfer from General Fund					515,000					
Reimbursements										
Total Receipts	140,246	Total Receipts	233,770	Total Receipts	515,022	Total Receipts	0	Total Receipts	4,230	893,268
Resources Available:	301,596	Resources Available:	418,524	Resources Available:	2,010,361	Resources Available:	1,168	Resources Available:	27,445	2,759,094
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	160,507		57,329							
Capital Improvement					1,914					
Salaries										
Contractual									6,602	
Commodities										
Transfer to General Fund										
Total Expenditures	160,507	Total Expenditures	57,329	Total Expenditures	1,914	Total Expenditures	0	Total Expenditures	6,602	226,352
Cash Balance Dec 31	141,089	Cash Balance Dec 31	361,195	Cash Balance Dec 31	2,008,447	Cash Balance Dec 31	1,168	Cash Balance Dec 31	20,843	2,532,742
										2,532,742

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2025 is reported)

2027

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 Concealed Carry		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	31,455	Cash Balance Jan 1	916	Cash Balance Jan 1	3,181	Cash Balance Jan 1	11,024	Cash Balance Jan 1	1,516	48,092
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	562,715		640		1,058		1,058		98	
Lease Proceeds										
Miscellaneous	199									
Transfer from Road & Bridge Fund										
Transfer from County Health Fund										
Transfer from General Fund										
Reimbursements										
Total Receipts	562,914	Total Receipts	640	Total Receipts	1,058	Total Receipts	1,058	Total Receipts	98	565,768
Resources Available:	594,369	Resources Available:	1,556	Resources Available:	4,239	Resources Available:	12,082	Resources Available:	1,614	613,860
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay										
Capital Improvement										
Salaries	5,834									
Contractual	536,823									
Commodities					3,000					
Transfer to General Fund	16,375									
Total Expenditures	559,032	Total Expenditures	0	Total Expenditures	3,000	Total Expenditures	0	Total Expenditures	0	562,032
Cash Balance Dec 31	35,337	Cash Balance Dec 31	1,556	Cash Balance Dec 31	1,239	Cash Balance Dec 31	12,082	Cash Balance Dec 31	1,614	51,828
										51,828

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2025 is reported)

2027

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				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,871,419	Cash Balance Jan 1	166,171	Cash Balance Jan 1	1,645	Cash Balance Jan 1	467	Cash Balance Jan 1		6,039,702
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
In Lieu of Tax	494,643									
Interest Earned			249,998							
Donations										
Federal and State Funds										
Fares										
Miscellaneous										
Transfer from General Fund										
Tax Distributions										
Reimbursements										
Total Receipts	494,643	Total Receipts	249,998	Total Receipts	0	Total Receipts	0	Total Receipts	0	744,641
Resources Available:	6,366,062	Resources Available:	416,169	Resources Available:	1,645	Resources Available:	467	Resources Available:	0	6,784,343
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries										
Contractual	239,661		150,394							
Commodities										
Capital Outlay										
Transfer to RFD Special Equip. Fund										
Transfer to General Fund										
Reimburse ROZ Fund			6,000							
Total Expenditures	239,661	Total Expenditures	156,394	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	396,055
Cash Balance Dec 31	6,126,401	Cash Balance Dec 31	259,775	Cash Balance Dec 31	1,645	Cash Balance Dec 31	467	Cash Balance Dec 31	0	6,388,288
										6,388,288

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Rescue Squad		Rescue Squad Memorial		Barnard RFD		Beverly RFD		First RFD		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	115,010	Cash Balance Jan 1	2,490	Cash Balance Jan 1	4,749	Cash Balance Jan 1	3,917	Cash Balance Jan 1	4,030	130,196
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
In Lieu of Tax										
Interest Earned					199		427		93	
Donations										
Federal and State Funds										
Fares										
Miscellaneous	12,806				4,346					
Transfer from General Fund	32,659									
Tax Distributions					33,212		42,955		65,068	
Reimbursements									2,425	
Total Receipts	45,465	Total Receipts	0	Total Receipts	37,757	Total Receipts	43,382	Total Receipts	67,586	194,190
Resources Available:	160,475	Resources Available:	2,490	Resources Available:	42,506	Resources Available:	47,299	Resources Available:	71,616	324,386
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries					1,500		1,800		1,800	
Contractual	21,517				12,101		13,892		56,707	
Commodities	1,970				5,678		9,978		11,984	
Capital Outlay										
Transfer to RFD Special Equip. Fund					16,500		18,000		3,000	
Transfer to General Fund										
Reimburse ROZ Fund										
Total Expenditures	23,487	Total Expenditures	0	Total Expenditures	35,779	Total Expenditures	43,670	Total Expenditures	73,491	176,427
Cash Balance Dec 31	136,988	Cash Balance Dec 31	2,490	Cash Balance Dec 31	6,727	Cash Balance Dec 31	3,629	Cash Balance Dec 31	-1,875	147,959
									See Tab B	147,959

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (E)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Hunter RFD		LACTF		Sylvan Grove RFD		Sylvan Grove RFD - NFW		First RFD Memorial		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-685	Cash Balance Jan 1	90,020	Cash Balance Jan 1	1,649	Cash Balance Jan 1	128	Cash Balance Jan 1	1,293	92,405
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tax Distributions	41,263				35,990					
Interest Earned	58				2,750					
Sale of equipment										
Donations										
Grants										
Transfer from RFD Operating Fund					128					
Reimbursements	16,500				150					
Miscellaneous	31,538									
Total Receipts	89,359	Total Receipts	0	Total Receipts	39,018	Total Receipts	0	Total Receipts	0	128,377
Resources Available:	88,674	Resources Available:	90,020	Resources Available:	40,667	Resources Available:	128	Resources Available:	1,293	220,782
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	480				1,700					
Contractual	15,311				16,867					
Commodities	14,517				6,584					
Transfer to RFD Special Equip. Fund	50,000				8,500					
No Fund Warrant - Principal										
No Fund Warrant - Interest										
Capital Outlay										
Transfer to RFD Operating Fund							128			
Total Expenditures	80,308	Total Expenditures	0	Total Expenditures	33,651	Total Expenditures	128	Total Expenditures	0	114,087
Cash Balance Dec 31	8,366	Cash Balance Dec 31	90,020	Cash Balance Dec 31	7,016	Cash Balance Dec 31	0	Cash Balance Dec 31	1,293	106,695 **
									106,695 **	

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (F)
(Only the actual budget year for 2025 is reported)

2027

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.		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	3,900	Cash Balance Jan 1	47,917	Cash Balance Jan 1	67,052	Cash Balance Jan 1	89,959	Cash Balance Jan 1	36,249	245,077
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants										
Donations	6,850									
Interest Earned										
Sale of equipment										
Transfer from RFD Operating Fund			16,500		18,000		3,000		50,000	
Total Receipts	6,850	Total Receipts	16,500	Total Receipts	18,000	Total Receipts	3,000	Total Receipts	50,000	94,350
Resources Available:	10,750	Resources Available:	64,417	Resources Available:	85,052	Resources Available:	92,959	Resources Available:	86,249	339,427
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries										
Contractual										
Commodities										
Transfer to RFD Special Equip. Fund										
No Fund Warrant - Principal										
No Fund Warrant - Interest										
Capital Outlay			8,452		475		30,515		35,000	
Total Expenditures	0	Total Expenditures	8,452	Total Expenditures	475	Total Expenditures	30,515	Total Expenditures	35,000	74,442
Cash Balance Dec 31	10,750	Cash Balance Dec 31	55,965	Cash Balance Dec 31	84,577	Cash Balance Dec 31	62,444	Cash Balance Dec 31	51,249	264,985 **
										264,985 **

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (G)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-G

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sylvan Grove RFD Special Equip.		PBC - Bond and Interest		Delia Pittard Bequest		Children's Health Care Endowment		Crime Victim Restitution		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	87,082	Cash Balance Jan 1	270,730	Cash Balance Jan 1	578,868	Cash Balance Jan 1	301,062	Cash Balance Jan 1	29,063	1,266,805
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations										
Rent Received			387,500							
Interest Earned			6,393		9,894		4,678			
Transfer from RFD Operating Fund	8,500									
Transfer from Delia Pittard Bequest Fund							6,411			
Fees									2,950	
Transfer from Road & Bridge Fund										
Total Receipts	8,500	Total Receipts	393,893	Total Receipts	9,894	Total Receipts	11,089	Total Receipts	2,950	426,326
Resources Available:	95,582	Resources Available:	664,623	Resources Available:	588,762	Resources Available:	312,151	Resources Available:	32,013	1,693,131
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual							3,524			
Principal Payments			265,000							
Interest Payments			98,325							
Miscellaneous			1,501							
Transfer to Children's Health Care Endowment Fund					6,411					
Transfer to County Health Fund										
Capital Outlay										
Restitution Payments									500	
Total Expenditures	0	Total Expenditures	364,826	Total Expenditures	6,411	Total Expenditures	3,524	Total Expenditures	500	375,261
Cash Balance Dec 31	95,582	Cash Balance Dec 31	299,797	Cash Balance Dec 31	582,351	Cash Balance Dec 31	308,627	Cash Balance Dec 31	31,513	1,317,870 **
									1,317,870 **	

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (H)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-H

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prosecutor's Training and Assistance		Sheriff VIN Inspection		Special County Road		Special Prosecutor's Diversion		Law Enforcement Trust		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,751	Cash Balance Jan 1	2,037	Cash Balance Jan 1	39,484	Cash Balance Jan 1	210	Cash Balance Jan 1	2,857	46,339
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations									250	
Rent Received										
Interest Earned										
Transfer from RFD Operating Fund										
Transfer from Delia Pittard Bequest Fund										
Fees	796		3,120				11,718			
Transfer from Road & Bridge Fund										
Reimbursements										
Total Receipts	796	Total Receipts	3,120	Total Receipts	0	Total Receipts	11,718	Total Receipts	250	15,884
Resources Available:	2,547	Resources Available:	5,157	Resources Available:	39,484	Resources Available:	11,928	Resources Available:	3,107	62,223
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	1,036		475				11,618			
Principal Payments										
Interest Payments										
Miscellaneous										
Transfer to Children's Health Care Endowment Fund										
Transfer to County Health Fund										
Capital Outlay										
Restitution Payments										
Total Expenditures	1,036	Total Expenditures	475	Total Expenditures	0	Total Expenditures	11,618	Total Expenditures	0	13,129
Cash Balance Dec 31	1,511	Cash Balance Dec 31	4,682	Cash Balance Dec 31	39,484	Cash Balance Dec 31	310	Cash Balance Dec 31	3,107	49,094
										49,094

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (I)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-I

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Repeater Board		LEPC - Emergency Planning		DARE		Water Recovery Team		Reappraisal Consultant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	16,752	Cash Balance Jan 1	101	Cash Balance Jan 1	305	Cash Balance Jan 1	2,641	Cash Balance Jan 1	0	19,799
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants										
Interest Earned										
Fees										
Miscellaneous	3		450				4			
Transfer from General Fund	10,000									
Total Receipts	10,003	Total Receipts	450	Total Receipts	0	Total Receipts	4	Total Receipts	0	10,457
Resources Available:	26,755	Resources Available:	551	Resources Available:	305	Resources Available:	2,645	Resources Available:	0	30,256
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	4,630		321		17					
Miscellaneous										
Salaries										
Commodities	7,273									
Total Expenditures	11,903	Total Expenditures	321	Total Expenditures	17	Total Expenditures	0	Total Expenditures	0	12,241
Cash Balance Dec 31	14,852	Cash Balance Dec 31	230	Cash Balance Dec 31	288	Cash Balance Dec 31	2,645	Cash Balance Dec 31	0	18,015
										18,015

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (J)
(Only the actual budget year for 2025 is reported)

2027

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		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	78	Cash Balance Jan 1	151	Cash Balance Jan 1	260,105	Cash Balance Jan 1	0	Cash Balance Jan 1	126,101	386,435
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants							76,595			
Interest Earned					129					
Fees										
Miscellaneous										
Transfer from General Fund									140,000	
Total Receipts	0	Total Receipts	0	Total Receipts	129	Total Receipts	76,595	Total Receipts	140,000	216,724
Resources Available:	78	Resources Available:	151	Resources Available:	260,234	Resources Available:	76,595	Resources Available:	266,101	603,159
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual					2,066		76,595			
Miscellaneous										
Salaries										
Capital Outlay										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,066	Total Expenditures	76,595	Total Expenditures	0	78,661
Cash Balance Dec 31	78	Cash Balance Dec 31	151	Cash Balance Dec 31	258,168	Cash Balance Dec 31	0	Cash Balance Dec 31	266,101	524,498
										524,498

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NON-BUDGETED FUNDS (K)
(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-K

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Windpower Capital Improvement		Sheriff's Opiod								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	346,482	Cash Balance Jan 1	7,307	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		353,789
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants			2,142							
Interest Earned	1,760									
Fees										
Miscellaneous										
In Lieu of Tax	172,800									
Total Receipts	174,560	Total Receipts	2,142	Total Receipts	0	Total Receipts	0	Total Receipts	0	176,702
Resources Available:	521,042	Resources Available:	9,449	Resources Available:	0	Resources Available:	0	Resources Available:	0	530,491
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual										
Miscellaneous										
Salaries										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	521,042	Cash Balance Dec 31	9,449	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	530,491
										530,491

**Note: These two block figures should agree.

CPA Summary

Lincoln County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lincoln County

will meet on September 2, 2026 at 7:15 PM at Lincoln County Courthouse Courtroom for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.

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

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,597,647	40.015	3,447,910	39.097	3,538,965	2,385,186	35.744
Debt Service							
Road & Bridge	2,096,045	26.510	2,081,200	26.764	2,164,200	1,598,622	23.957
Special Bridge	283,846	3.042	300,000	0.729	300,000	286,573	4.295
Noxious Weed	71,448	1.158	97,088	1.100	112,875	93,598	1.403
Law Enforcement	59,628	0.896	70,000	0.851	70,000	56,159	0.842
County Health	307,512	1.879	231,908	2.375	254,868	150,782	2.260
Ambulance	514,237	4.835	509,294	4.152	526,206	320,286	4.800
Employee Benefits	1,538,808	16.657	1,632,206	20.591	1,862,340	1,295,890	19.420
Lincoln 911	48,575		50,000		301,288		
Refuse	297,821		299,491		467,151		
Ambulance Capital Outlay					179,181		
County Health Capital Outlay			30,000		90,337		
Home for Aged Improvement	26,015		50,000		156,194		
Noxious Weed Capital Outlay					44,159		
Appraiser Capital Outlay					17,976		
Transportation Bus					94,378		
Non-Budgeted Funds-A	226,352						
Non-Budgeted Funds-B	562,032						
Non-Budgeted Funds-C	396,055						
Non-Budgeted Funds-D	176,427						
Non-Budgeted Funds-E	114,087						
Non-Budgeted Funds-F	74,442						
Non-Budgeted Funds-G	375,261						
Non-Budgeted Funds-H	13,129						
Non-Budgeted Funds-I	12,241						
Non-Budgeted Funds-J	78,661						
Non-Budgeted Funds-K							
Totals	10,870,269	94.992	8,799,097	95.659	10,180,118	6,187,096	92.721
Revenue Neutral Rate **							93.428
Less: Transfers	1,227,761		99,317		100,115		
Net Expenditure	9,642,508		8,699,780		10,080,003		
Total Tax Levied	6,205,999		6,234,370		xxxxxxxxxxxxxxxx		
Assessed Valuation	65,334,703		65,172,800		66,729,873		

Outstanding Indebtedness,

January 1,	2024	2025	2026
G.O. Bonds	0	0	0
Revenue Bonds	3,665,000	3,410,000	3,145,000
Other	0	0	0
Lease Pur. Princ.	171,600	116,180	0
Total	3,836,600	3,526,180	3,145,000

*Tax rates are expressed in mills

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

Adam Robertson
County Administrator



Lincoln County

2027

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2025		Current Yr Estimate 2026		Proposed Budget Year 2027				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	July 1, 2026 Estimated Valuation	Proposed Estimated Tax Rate*	Revenue Neutral Rate**
Special District Funds									
Free Mission Cemetery	400	0.366	1,500	0.379	3,940	600	1,563,823	0.384	0.384
Rosette Cemetery	1,224	0.483	2,000	0.493	6,283	951	1,938,295	0.491	0.491
Spillman Cemetery	6,574	0.452	3,000	0.462	20,030	2,155	4,660,780	0.462	0.462
Vesper Cemetery	3,437	1.668	4,000	1.708	16,736	1,999	1,243,634	1.608	1.608
Barnard RFD	35,779	3.729	33,403	3.810	40,286	32,279	8,656,021	3.729	3.730
Beverly RFD	43,670	3.057	45,821	3.129	44,984	41,500	13,686,060	3.032	3.032
First RFD	66,534	4.128	68,191	4.206	65,796	62,418	14,913,812	4.185	4.185
Hunter RFD	68,143	2.773	43,204	3.059	56,434	45,000	13,709,381	3.282	3.100
Sylvan Grove RFD	33,635	2.237	37,655	2.193	41,341	33,493	15,758,075	2.125	2.125

*Tax rates are expressed in mills

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

Dawn Harlow
Clerk

Page No. 28

Lincoln County

2027

2027 Neighborhood Revitalization Rebate

Budgeted Funds for 2027	2026 Ad Valorem before Rebate**	2026 Mil Rate before Rebate	Estimate 2027 NR Rebate
General	3,130,857	46.918	8,305
Debt Service			0
Road & Bridge	1,823,492	27.326	4,837
Special Bridge	285,792	4.283	758
Noxious Weed	108,135	1.620	287
Law Enforcement	56,005	0.839	149
County Health	155,507	2.330	412
Ambulance	325,576	4.879	864
Employee Benefits	1,799,961	26.974	4,774
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,685,325	115.171	20,386

2026 July 1 Valuation: 66,729,873

Valuation Factor: 66,729.873

Neighborhood Revitalization Subj to Rebate: 177,002

Neighborhood Revitalization factor: 177.002

**This information comes from the 2027 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

CONSOLIDATED METHOD FUND PAGE

2027

County Name Lincoln County
Special District Name Free Mission Cemetery

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027
Unencumbered Cash Balance, Jan. 1	3,877	4,199	3,320
Ad Valorem Tax	698	600	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	20	17	15
Recreational Vehicle Tax	0	0	1
16/20M Vehicle Tax	4	4	4
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Total Receipts	722	621	20
Resources Available:	4,599	4,820	3,340
Expenditures:			
Cemetery Operations	400	1,500	3,940
Cash Reserve (2027 column)			
Total Expenditures	400	1,500	3,940
Unencumbered Cash Balance, Dec 31	4,199	3,320	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			3,940
Tax Required			600
Delinquency Computation % Rate			0
Amount of 2026 Ad Valorem Tax			600

CPA summary

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

Budgeted Fund Names	Ad Valorem Levy for 2025	Allocation for Year 2027				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	4,556	15	1	4	0	0
Total	4,556	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 0.00329
RVT Factor 0.00022
16/20M Factor 0.00088
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE

2027

County Name Lincoln County
Special District Name Rosette Cemetery

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027
Unencumbered Cash Balance, Jan. 1	6,460	6,322	5,307
Ad Valorem Tax	946	951	xxxxxxxxxxxxxx
Delinquent Tax	4		
Motor Vehicle Tax	18	24	16
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	8	8	8
Commercial Vehicle Tax		0	0
Watercraft Tax		1	0
In Lieu of Taxes			
Donations	100		
Interest on Idle Funds	10		
Total Receipts	1,086	985	25
Resources Available:	7,546	7,307	5,332
Expenditures:			
Cemetery Operations	1,224	2,000	6,283
Cash Reserve (2027 column)			
Total Expenditures	1,224	2,000	6,283
Unencumbered Cash Balance, Dec 31	6,322	5,307	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			6,283
Tax Required			951
Delinquency Computation % Rate			0
Amount of 2026 Ad Valorem Tax			951

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2025	Allocation for Year 2027				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	7,236	16	1	8	0	0
Total	7,236	16	1	8	0	0

County Treas MVT Estimate 16
County Treas RVT Estimate 1
County Treas 16/20M Estimate 8
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.00226
RVT Factor 0.00009
16/20M Factor 0.00104
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE

2027

County Name Lincoln County
Special District Name Spillman Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027
Unencumbered Cash Balance, Jan. 1	18,656	18,596	17,804
Ad Valorem Tax	2,105	2,155	xxxxxxxxxxxxxx
Delinquent Tax	49		
Motor Vehicle Tax	49	38	59
Recreational Vehicle Tax	1	0	1
16/20M Vehicle Tax	11	14	11
Commercial Vehicle Tax		0	0
Watercraft Tax		1	0
In Lieu of Taxes			
Cemetery Lots	600		
Patronage Fees	4		
Donations	200		
Interest on Idle Funds	3,496		
Total Receipts	6,514	2,208	71
Resources Available:	25,170	20,804	17,875
Expenditures:			
Cemetery Operations	6,574	3,000	20,030
Cash Reserve (2027 column)			
Total Expenditures	6,574	3,000	20,030
Unencumbered Cash Balance, Dec 31	18,596	17,804	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			20,030
Tax Required			2,155
Delinquency Computation % Rate			0
Amount of 2026 Ad Valorem Tax			2,155

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2025	Allocation for Year 2027				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	20,212	59	1	11	0	0
Total	20,212	59	1	11	0	0

County Treas MVT Estimate 59
County Treas RVT Estimate 1
County Treas 16/20M Estimate 11
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.00291
RVT Factor 0.00006
16/20M Factor 0.00056
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE

2027

County Name Lincoln County
Special District Name Vesper Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027
Unencumbered Cash Balance, Jan. 1	15,764	16,473	14,601
Ad Valorem Tax	1,922	2,000	xxxxxxxxxxxxxx
Delinquent Tax	85		
Motor Vehicle Tax	105	99	113
Recreational Vehicle Tax	3	3	3
16/20M Vehicle Tax	25	24	20
Commercial Vehicle Tax		0	0
Watercraft Tax		2	0
In Lieu of Taxes			
Sale of Lots			
Donations	1,500		
Interest on Idle Funds	507		
Total Receipts	4,146	2,128	136
Resources Available:	19,910	18,601	14,737
Expenditures:			
Cemetery Operations	3,437	4,000	16,736
Cash Reserve (2027 column)			
Total Expenditures	3,437	4,000	16,736
Unencumbered Cash Balance, Dec 31	16,473	14,601	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			16,736
Tax Required			1,999
Delinquency Computation % Rate			0
Amount of 2026 Ad Valorem Tax			1,999

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2025	Allocation for Year 2027				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	18,682	113	3	20	0	0
Total	18,682	113	3	20	0	0

County Treas MVT Estimate 113
County Treas RVT Estimate 3
County Treas 16/20M Estimate 20
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.00603
RVT Factor 0.00014
16/20M Factor 0.00106
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE

2027

County Name Lincoln County
Special District Name Barnard RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027
Unencumbered Cash Balance, Jan. 1	4,750	6,528	6,753
Ad Valorem Tax	32,188	32,279	xxxxxxxxxxxxxx
Delinquent Tax	22		
Motor Vehicle Tax	703	888	834
Recreational Vehicle Tax	30	45	41
16/20M Vehicle Tax	269	392	379
Commercial Vehicle Tax		0	0
Watercraft Tax		24	0
In Lieu of Taxes			
Miscellaneous Income/Sale of Equipment			
Grant	4,346		
Interest on Idle Funds			
Total Receipts	37,557	33,628	1,254
Resources Available:	42,307	40,156	8,007
Expenditures:			
Personal Services	1,500	1,100	1,100
Commodities	5,678	10,000	10,000
Contractual	12,101	10,000	10,000
Capital Outlay			
Transfer to Special Equipment	16,500	12,303	19,186
Cash Reserve (2027 column)			
Total Expenditures	35,779	33,403	40,286
Unencumbered Cash Balance, Dec 31	6,528	6,753	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			40,286
Tax Required			32,279
Delinquency Computation % Rate			0
Amount of 2026 Ad Valorem Tax			32,279

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2025	Allocation for Year 2027				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	35,391	834	41	379	0	0
Total	35,391	834	41	379	0	0

County Treas MVT Estimate 834
County Treas RVT Estimate 41
County Treas 16/20M Estimate 379
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.02357
RVT Factor 0.00116
16/20M Factor 0.01071
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE

2027

County Name Lincoln County
Special District Name Beverly RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027
Unencumbered Cash Balance, Jan. 1	3,931	3,643	1,386
Ad Valorem Tax	40,903	41,500	xxxxxxxxxxxxxx
Delinquent Tax	214		
Motor Vehicle Tax	1,487	1,629	1,699
Recreational Vehicle Tax	43	39	44
16/20M Vehicle Tax	256	315	298
Commercial Vehicle Tax	52	56	57
Watercraft Tax		25	0
In Lieu of Taxes			
Miscellaneous Income/Sale of Equipment			
Interest on Idle Funds	427		
Total Receipts	43,382	43,564	2,098
Resources Available:	47,313	47,207	3,484
Expenditures:			
Personal Services	1,800	1,400	1,400
Commodities	9,978	12,000	12,000
Contractual	13,892	13,000	13,000
Capital Outlay			
Transfer to Special Equipment	18,000	19,421	18,584
Cash Reserve (2027 column)			
Total Expenditures	43,670	45,821	44,984
Unencumbered Cash Balance, Dec 31	3,643	1,386	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			44,984
Tax Required			41,500
Delinquency Computation % Rate			0
Amount of 2026 Ad Valorem Tax			41,500

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2025	Allocation for Year 2027				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	46,612	1699	44	298	57	0
Total	46,612	1,699	44	298	57	0

County Treas MVT Estimate	1,699					
County Treas RVT Estimate		44				
County Treas 16/20M Estimate			298			
County Treas Commercial Vehicle Tax Estimate				57		
County Treas Watercraft Tax Estimate						0

MVT Factor	0.03645					
RVT Factor		0.00094				
16/20M Factor			0.00639			
Commercial Vehicle Factor				0.00122		
Watercraft Factor						0.00000

CONSOLIDATED METHOD FUND PAGE

2027

County Name Lincoln County
Special District Name First RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027
Unencumbered Cash Balance, Jan. 1	4,649	3,275	645
Ad Valorem Tax	61,973	62,418	xxxxxxxxxxxxxxx
Delinquent Tax	241		
Motor Vehicle Tax	2,101	2,281	1,957
Recreational Vehicle Tax	72	69	69
16/20M Vehicle Tax	450	492	473
Commercial Vehicle Tax	231	262	234
Watercraft Tax		39	0
In Lieu of Taxes			
Miscellaneous Income/Sale of Equipment			
Interest on Idle Funds	93		
Total Receipts	65,160	65,561	2,733
Resources Available:	69,809	68,836	3,378
Expenditures:			
Personal Services	1,800	1,000	1,000
Commodities	11,984	20,000	20,000
Contractual	49,750	20,000	20,000
Capital Outlay			
Transfer to Special Equipment	3,000	27,191	24,796
Cash Reserve (2027 column)			
Total Expenditures	66,534	68,191	65,796
Unencumbered Cash Balance, Dec 31	3,275	645	xxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			65,796
Tax Required			62,418
Delinquency Computation % Rate			0
Amount of 2026 Ad Valorem Tax			62,418

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2025	Allocation for Year 2027				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	66,187	1957	69	473	234	0
Total	66,187	1,957	69	473	234	0

County Treas MVT Estimate	1,957					
County Treas RVT Estimate		69				
County Treas 16/20M Estimate			473			
County Treas Commercial Vehicle Tax Estimate				234		
County Treas Watercraft Tax Estimate						0

MVT Factor	0.02957					
RVT Factor		0.00104				
16/20M Factor			0.00715			
Commercial Vehicle Factor				0.00354		
Watercraft Factor						0.00000

CONSOLIDATED METHOD FUND PAGE

2027

County Name Lincoln County
Special District Name Hunter RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027
Unencumbered Cash Balance, Jan. 1	4,004	8,720	9,670
Ad Valorem Tax	40,159	42,500	xxxxxxxxxxxxxx
Delinquent Tax	319	0	
Motor Vehicle Tax	620	1,246	1,340
Recreational Vehicle Tax	5	9	13
16/20M Vehicle Tax	160	365	402
Commercial Vehicle Tax		21	9
Watercraft Tax		13	0
In Lieu of Taxes			
Surplus Equipment Sale	27,750		
Grant	3,788		
Interest on Idle Funds	58		
Total Receipts	72,859	44,154	1,764
Resources Available:	76,863	52,874	11,434
Expenditures:			
Personal Services	480	1,000	1,000
Commodities	14,516	15,000	15,000
Contractual	17,979	16,000	16,000
Capital Outlay	1,668		
Transfer To Special Equipment	50,000	11,204	24,434
Reimbursements	(16,500)		
Cash Reserve (2027 column)			
Total Expenditures	68,143	43,204	56,434
Unencumbered Cash Balance, Dec 31	8,720	9,670	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			56,434
Tax Required			45,000
Delinquency Computation % Rate			0
Amount of 2026 Ad Valorem Tax			45,000

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2025	Allocation for Year 2027				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	43,318	1340	13	402	9	0
Total	43,318	1,340	13	402	9	0

County Treas MVT Estimate 1,340
County Treas RVT Estimate 13
County Treas 16/20M Estimate 402
County Treas Commercial Vehicle Tax Estimate 9
County Treas Watercraft Tax Estimate 0

MVT Factor 0.03093
RVT Factor 0.00030
16/20M Factor 0.00928
Commercial Vehicle Factor 0.00021
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE

2027

County Name Lincoln County
Special District Name Sylvan Grove RFD

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027
Unencumbered Cash Balance, Jan. 1	2,795	7,590	5,754
Ad Valorem Tax	33,053	33,495	xxxxxxxxxxxxxx
Delinquent Tax	773		
Motor Vehicle Tax	1,687	1,669	1,604
Recreational Vehicle Tax	40	43	35
16/20M Vehicle Tax	1	425	408
Commercial Vehicle Tax		1	1
Watercraft Tax		141	0
In Lieu of Taxes	127	45	46
Miscellaneous Income/Sale of Equipment			
Interest on Idle Funds	2,749		
Total Receipts	38,430	35,819	2,094
Resources Available:	41,225	43,409	7,848
Expenditures:			
Personal Services	1,700	3,400	3,400
Commodities	6,584	10,750	10,750
Contractual	16,851	13,000	12,000
Capital Outlay			
Transfer to Special Equipment	8,500	10,505	15,191
Cash Reserve (2027 column)			
Total Expenditures	33,635	37,655	41,341
Unencumbered Cash Balance, Dec 31	7,590	5,754	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			41,341
Tax Required			33,493
Delinquency Computation % Rate			0
Amount of 2026 Ad Valorem Tax			33,493

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2025	Allocation for Year 2027				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	39,917	1604	35	408	1	0
Total	39,917	1,604	35	408	1	0

County Treas MVT Estimate	1,604					
County Treas RVT Estimate		35				
County Treas 16/20M Estimate			408			
County Treas Commercial Vehicle Tax Estimate				1		
County Treas Watercraft Tax Estimate						0

MVT Factor	0.04018					
RVT Factor		0.00088				
16/20M Factor			0.01022			
Commercial Vehicle Factor				0.00003		
Watercraft Factor						0.00000

(Only the actual budget year for 2025 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Spillman Cemetery Memor										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	72,672	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		72,672
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	72,672	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	72,672
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	72,672	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	72,672
										72,672

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** Note: These two block figures should agree.

CPA Summary