CERTIFICATE 2025

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Lincoln Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962		15,000	5,467	2.511
Debt Service	10-113				
Library	12-1220				
Road	68-518c		44,232	34,320	15.758
Special Machinery					
Totals		xxxxxx	59,232	39,787	18.269
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2178044
Rate Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate		19			

Revenue Neutral Rate	18.363
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
AdamsBrown, LLC

Address:
PO Box 127
Larned, KS 67550
Email:
sarahjohnson@adamsbrowncpa.com

Attest: August 12, 2024

County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

RECEIVED
AUG 12 2024
PAWNEE COUNTY CLERK
LARNED KANSAS

LEGAL LEGAL

(First published in The Tiller & Toiler, August 1, 2024) 1t

NOTICE OF BUDGET HEARING

The governing body of
Lincoln Township
Pawnee County
will meet on August 12, 2024 at 11:30am at AdamsBrown, 818 Broadway, Larned, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at AdamsBrown, LLC and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	5,051	5.652	9,850	3.867	15,000	5,467	2.523
Debt Service							
Library							
Road	38,227	24.896	38,250	13.307	44,232	34,320	15.839
Special Machinery							
Totals	43,278	30.548	48,100	17.174	59,232	39,787	18.362
*Revenue Neutral Rate***							*18.363*
Less: Transfers	0		0		0		
Net Expenditure	43,278		48,100		59,232		
Total Tax Levied	39,788		39,787		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	1,302,479		2,316,572		2,166,761		

Outstanding Indebtedness,

Jan 1	2022	2023	2024
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	0	0	0
Total	0	0	0

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

Greg Umberger
Trustee

The Tiller & Toiler's
OFFICE HOURS
Mon., Wed., Thur.:
9 AM - 1 PM
Tues. & Fri.: *OFFICE CLOSED*

Lincoln Township 2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8.960	116	5	97	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	30.827	400	16	333	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	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	39.787	516	21	430	0	0

County Treas Motor Vehicle Estimate 516

County Treas Recreational Vehicle Estimate 21

County Treas 16/20M Vehicle Estimate 430

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01297

RVT Factor 0.00053

16/20M Factor 0.01081

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2025

Lincoln Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Lincoln Township
Pawnee County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total				**0**			0	0	0	0

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 1,2024	Payments Due 2024	Payments Due 2025
				Total	0	0	0

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

Lincoln Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	2,220	4,790	9,315
Receipts:			
Ad Valorem Tax	6,311	8,960	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	155	200	116
Recreational Vehicle Tax			5
16/20 M Vehicle Tax	103	150	97
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
State Assessed Tax	1,052	5,065	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,621**	**14,375**	**218**
Resources Available:	**9,841**	**19,165**	**9,533**
Expenditures:			
Officers Pay		2,500	3,000
Salaries & Wages			
Employee Benefits			
Supplies	259	1,100	2,000
Reports & Services	1,508	2,250	3,000
Fire Protection	2,000	2,500	3,000
Insurance			
Utilties	1,284	1,500	1,750
Cash Reserve (2025 column)			2,250
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,051**	**9,850**	**15,000**
Unencumbered Cash Balance Dec 31	4,790	9,315	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	10,745	9,850	15,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,000
		Tax Required	5,467
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	5,467

CPA Summary

Lincoln Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	2,932	611	1,863
Receipts:			
Ad Valorem Tax	27,798	30,827	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	684	775	400
Recreational Vehicle Tax			16
16/20M Vehicle Tax	458	650	333
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax	6,966	7,250	7,300
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**35,906**	**39,502**	**8,049**
Resources Available:	**38,838**	**40,113**	**9,912**
Expenditures:			
Salaries & Wages	9,576	8,000	9,500
Payroll Taxes	1,287	1,000	1,300
Fuel & Oil	9,258	10,000	11,000
Road Maintenance	130	250	500
Road Materials			
Equipment	9,505	10,000	10,000
Repairs	5,474	5,500	6,000
Insurance	2,997	3,500	3,500
Cash Reserve (2025 column)			2,432
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**38,227**	**38,250**	**44,232**
Unencumbered Cash Balance Dec 31	611	1,863	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	42,168	38,251	44,232
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	44,232
		Tax Required	34,320
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	34,320

Special Machinery K.S.A. 68-141g	2023 Actual
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

Lincoln Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Desired Carryover Into 2026

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2025 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2026

$0	2024 Ending Cash Balance (est.)
$0	2025 Non-AV Receipts (est.)
$0	2025 Ad Valorem Tax (est.)
$0	Total 2025 Resources Available
$0	Less 2023 Expenditures + 5%
$0	Projected 2026 carryover (est.)

Estimated Mill Rate & Revenue Neutral Rate Comparison

	2025 Estimated Fund Mill Rate
	2024 Fund Mill Rate
18.363	**Revenue Neutral Rate (KSA 79-2988)**
18.362	2025 Estimated Total Mill Rate
17.174	2024 Total Mill Rate

Is a rate hearing/resolution required: No

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Desired Carryover Into 2026

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2025 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2026

$0	2024 Ending Cash Balance (est.)
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	2025 Estimated Fund Mill Rate
	2024 Fund Mill Rate
18.363	**Revenue Neutral Rate (KSA 79-2988)**
18.362	2025 Estimated Total Mill Rate
17.174	2024 Total Mill Rate

Is a rate hearing/resolution required: No

CPA Summary