CERTIFICATE

2025

To the Clerk of DICKINSON 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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	25,700	20,356	1.089
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	141,500	123,177	12.771
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503	7			
Prairie Mound Cemetery		7	34,600	29,171	1.561
Non-Budgeted Funds		8			
Special Machinery		6			
Totals		xxxxxx	201800	172703	15.421
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9		LINCOLN TOWNSHIP	
Rate Hearing Notice				SOLOMON	
Neighborhood Revitalization Rebate				0	
				Nov 1, 2024 Total Assessed Valuation	9,644,501

Township Only Funds Revenue Neutral Rate	13.981
Township/3rd Class City Funds Revenue Neutral Rate	1.031
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Jaderborg Accounting, Inc.

Address:
PO Box 94
Abilene, Ks 67410

Email:
jaderborgaccounting@yahoo.com

Attest: Sept 25, 2024

County Clerk

X Dathyn Tasso
X Tom Marts

Governing Body

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

CPA Summary

Kansas
wnship

Resolution No. 2024-1

A RESOLUTION OF THE LINCOLN TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lincoln Township was calculated as 15.012 mills by the Dickinson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Lincoln Township will requi levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8-26-24 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lincoln Township, having heard testimony, still finds necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LINCOLN TOWNSHIP:

The Lincoln Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 15.344 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in eff until future action is taken by the Governing Body.

ADOPTED this 26 day of Aug 2024 (month and year) and SIGNED by the Governing B

Marie Mark

Dethyna Fauson

Attested:

Jeanne Livingston

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Body.

Roll Call Vote

A Roll Call Vote of the **LINCOLN TOWNSHIP** To Levy a Property Tax Exceeding the Revenue Neutral Ra
Hearing to Exceed Revenue Neutral Rate held on 8-26-24
Resolution No. 2024-1

Governing Body Member	Yes	No	No Vot
Justin Reynolds	✓		
Trevor Martin	✓		
Delynn Farson	✓		
TOTAL			

Certified:

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Published in The Abilene Reflector Chronicle on July 22nd, 2024.

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
LINCOLN TOWNSHIP
DICKINSON COUNTY State of Kansas District

will meet on August 26, 2024 at 6:30pm at Reynolds Feed Yard, 320 2350 Ave, Solomon, Ks 67480 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 DeLynn Farson, 320 2350 Ave, Solomon, Ks 67480 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 or 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	19,450	1.011	20,800	1.055	25,700	20,356	1.055
Debt Service							
Library							
Road	143,560	13.068	137,700	12.773	141,500	123,177	12.778
Special Road							
Noxious Weed							
Fire Protection							
Prairie Mound Cemetery	28,900	1.483	29,900	1.512	34,600	29,171	1.511
Non-Budgeted Fund	14,719						
Special Machinery							
Totals	206,629	15.562	188,400	15.340	201,800	172,703	15.344
					*Funds Supported by Township Only - Revenue Neutral Rate***		*13.981*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*1.031*
Less: Transfers	27,263		1,000		12,200		
Net Expenditures	179,365		187,400		189,600		
Total Tax Levied	157,729		167,306		xxxxxxxxxxxxxxx		
Total Assessed Valuation	16,971,078		18,232,413		19,299,849		
Township Assessed Valuation Only					9,639,911		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Lincoln Township
0

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS }
DICKINSON COUNTY } ss.

Ed Boice being first duly sworn, depos
That I am the editor of the Reflector-Chronicle, a daily newspap
the State of Kansas, and published in and of general circulation i
County, Kansas, with a general paid circulation on a monthly ba
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times
been so published continuously and uninterruptedly in said cou
for period of more than five years prior to the first publication o
and has been admitted at the post office of Abilene, in said county
class matter.

That the attached notice is a true copy thereof and was
the regular and entire issue of said newspaper for 1
weeks, the first publication thereof being made as aforesaid o
7-22, 2024 with subsequent publications being
following dates:

_____, 20____, _____

_____

_____

Printer's Fee $ 60.00

Subscribed and sworn to before me this 22nd
July, 2024

Kim A. M
Notary Public

My commission expires 7

Approved:_____

Judge _____

_____

STATE OF KANSAS NOTARY PUBLIC
KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

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5 2024



LINCOLN TOWNSHIP 2025

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

	Budgeted Funds for 2024	Tax Levies in the 2024 Budget	Allocation for Year 2025									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	1.055	1,168	427	37	12	37	1	56	26	12	3
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	12.773	14,140		447		447		678		144	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	0.000	0		0		0		0		0	
***	Prairie Mound Cemetery	1.512	1,674	612	53	17	53	1	80	37	17	4
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	15.340	16,982		536		537		814		173	
	Total - 3rd Class City Levies (***)	2.567		1,039		30		1		63		7

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	2,201	1,000	2,200	KSA 80-122
Road	Special Machinery	25,062	-	10,000	KSA 68-141g
	Total	27,263	1,000	12,200	
	Adjustments*				
	Adjusted Totals	27,263	1,000	12,200	

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

LINCOLN TOWNSHIP
DICKINSON 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
None							
				Total	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: LINCOLN TOWNSHIP
DICKINSON COUNTY

As provided in KSA 75-2555 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#########	#########
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

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	3,694	3,679	3,566
Receipts:			
Ad Valorem Tax	16,843	19,232	xxxxxxxxxxxxxx
Delinquent Tax	300		
Motor Vehicle Tax	2,083	1,294	1,595
Recreational Vehicle Tax	61	30	49
16/20 M Vehicle Tax	30	35	38
Commercial Vehicle Tax	117	81	82
Watercraft Tax		15	15
Gross Earnings (Intangibles) Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,435**	**20,687**	**1,778**
Resources Available:	**23,129**	**24,366**	**5,344**
Expenditures:			
Officers Pay	900	900	1,000
Reports & Services	1,260	400	1,500
Employee Benefits	12,120	1,500	14,000
Supplies	469	3,500	1,000
Equipment			
Buildings Maintenance		3,500	
Insurance	2,500	10,000	3,000
Cash Reserve (2025 column)			3,000
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	2,201	1,000	2,200
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**19,450**	**20,800**	**25,700**
Unencumbered Cash Balance Dec 31	3,679	3,566	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	19,450	20,800	25,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,700
		Tax Required	20,356
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	20,356

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	9,193	1	4
Receipts:			
Ad Valorem Tax	112,909	120,511	xxxxxxxxxxxxx
Delinquent Tax	2,860		
Motor Vehicle Tax	14,590	12,801	14,140
Recreational Vehicle Tax	432	271	447
16/20M Vehicle Tax	391	443	447
Commercial Vehicle Tax	721	703	678
Watercraft Tax		159	144
Special Highway/Gasoline Tax	2,464	2,815	2,464
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**134,367**	**137,703**	**18,320**
Resources Available:	**143,560**	**137,704**	**18,323**
Expenditures:			
Officers Pay	2,700	2,800	3,000
Salaries & Wages	22,998	27,000	25,000
Employee Benefits	7,147	11,000	8,000
Road Maintenance			
Road Materials	54,001	76,500	60,000
Equipment	14,404	9,000	15,000
Fuel, Supplies & Other	14,538	10,000	16,000
Insurance	2,710		3,000
Weed		1,400	1,500
Cash Reserve (2025 column)			
Transfer to Special Machinery	25,062		10,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**143,560**	**137,700**	**141,500**
Unencumbered Cash Balance Dec 31	1	4	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	151,800	138,300	141,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	141,500
		Tax Required	123,177
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	123,177

Special Machinery K.S.A. 68-141g	2023 Actual
Unencumbered Cash Balance, Jan 1	51,287
Transfers from:	
Road Fund	25,062
General Fund (No Levy)	0
General Fund (Gen has Levy)	2,201
Interest on Idle Funds	136
Other	7,587
Resources Available:	**86,272**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**86,272**

CPA Summary

LINCOLN TOWNSHIP 2025
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	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	xxxxxxxxxxxxx
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 Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
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

Adopted Budget

Prairie Mound Cemetery	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	3,047	3,085	2,881
Receipts:			
Ad Valorem Tax	24,707	27,563	xxxxxxxxxxxxx
Delinquent Tax	484		
Motor Vehicle Tax	3,407	1,898	2,286
Recreational Vehicle Tax	100	44	70
16/20M Vehicle Tax	48	51	54
Commercial Vehicle Tax	192	119	117
Watercraft Tax		21	21
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**28,938**	**29,696**	**2,549**
Resources Available:	**31,984**	**32,781**	**5,429**
Expenditures:			
Payroll	9,387	16,000	10,000
Mowing	6,162	1,500	6,500
Office Supplies	329	2,200	1,000
Equipment	888		1,200
Repairs	1,173	3,500	2,000
Insurance	3,000		3,300
Utilities	1,401	2,000	1,500
Transfer	6,561	4,700	8,100
Cash Reserve (2025 column)			1,000
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**28,900**	**29,900**	**34,600**
Unencumbered Cash Balance Dec 31	3,085	2,881	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	28,900	29,900	34,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,600
		Tax Required	29,171
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	29,171

CPA Summary

LINCOLN TOWNSHIP **NON-BUDGETED FUNDS** 2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery-Machine		**Cemetery-Trust**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	22,584	Cash Balance Jan 1	18,604	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		41,188
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	49	Interest	536							
transfer from Gen	6,561									
Total Receipts	6,610	Total Receipts	536	Total Receipts	0	Total Receipts	0	Total Receipts	0	7,146
Resources Available:	29,194	Resources Available:	19,140	Resources Available:	0	Resources Available:	0	Resources Available:	0	48,334
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	14,719									
Total Expenditures	14,719	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	14,719
Cash Balance Dec 31	14,475	Cash Balance Dec 31	19,140	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	33,614 **
										33,614 **

** Note: These two block figures should agree.

CPA Summary

LINCOLN TOWNSHIP 2025
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Road**	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	xxxxxxxxxxxxx
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	xxxxxxxxxxxxx
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

Adopted Budget

Noxious Weed	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	xxxxxxxxxxxxx
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	xxxxxxxxxxxxx
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

CPA Summary

LINCOLN TOWNSHIP 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
Special Road			0
Noxious Weed			0
Fire Protection			0
Prairie Mound Cemetery			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 19,299,849

Valuation Factor: 19,299.849

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.