RECEIVED

SEP 15 2025

MARION COUNTY CLERK
MARION KS 66861

State of Kansas
City

2026

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
City of Lincolnville, Kansas
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Exceed

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Statement of Indebtedness		4			
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Fund	**K.S.A.**				
General	12-101a	6	151,568	52,992	47.119
Debt Service	10-113				
Library	12-1220				
Sewer		7	84,303	10,681	9.497
		7			
Special Highway		8	14,165		
Capital Improvement		8	174,992		
Totals		xxxxxx	425,028	63,673	56.616
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			1,124,635
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	51.404
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Date Attested: Oct 24, 2025

County Clerk

Governing Body

No assurance is provided.

City of Lincolnville, Kansas

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	48,186	5,616	220	13	65	56
Debt Service						
Library						
Sewer	9,713	1,132	44	3	13	11
TOTAL	57,899	6,748	264	16	78	67

County Treas Motor Vehicle Estimate 6,748

County Treas Recreational Vehicle Estimate 264

County Treas 16/20M Vehicle Estimate 16

County Treas Commercial Vehicle Tax Estimate 78

County Treas Watercraft Tax Estimate 67

Motor Vehicle Factor 0.11655

Recreational Vehicle Factor 0.00456

16/20 Vehicle Factor 0.00028

Commercial Vehicle Factor 0.00135

Watercraft Factor 0.00116

No assurance is provided.

City of Lincolnville, Kansas

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Sewer Fund	Capital Improvement Fund	8,000	8,000	8,000	K.S.A. 12-1,118
General Fund	Capital Improvement Fund	45,000	10,000	10,000	K.S.A. 12-1,118
Special Highway Fund	Capital Improvement Fund	12,780	0	0	K.S.A. 12-1,118
	Totals	65,780	18,000	18,000	
	Adjustments*				
	Adjusted Totals	65,780	18,000	18,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

No assurance is provided.

City of Lincolnville, Kansas

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Revolving Loan Fund	8/24/2012	9/1/2054	2.30	245,270	130,486	3/1, 9/1	3/1, 9/1	2,930	12,439	2,355	12,727
Total Other					**130,486**			**2,930**	**12,439**	**2,355**	**12,727**
Total Indebtedness					**130,486**			**2,930**	**12,439**	**2,355**	**12,727**

No assurance is provided.

City of Lincolnville, Kansas

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

No assurance is provided.

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

City of Lincolnville, Kansas 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	166,050	106,638	66,464
Receipts:			
Ad Valorem Tax	41,932	48,186	xxxxxxxxxxxxxxxx
Delinquent Tax	3,229	100	100
Motor Vehicle Tax	6,411	4,155	5,616
Recreational Vehicle Tax	168	144	220
16/20M Vehicle Tax	10	18	13
Commercial Vehicle Tax	67	116	65
Watercraft Tax	44	42	56
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	117	117
Community Building Rent	1,600	1,500	1,500
Local Sales Tax	15,750	11,000	11,000
Franchise Tax	12,198	10,000	10,000
Licenses	0	200	200
Connecting Links	108	125	125
Interest on Idle Funds	790	100	100
Neighborhood Revitalization Rebate	0	-177	0
Miscellaneous	1,486	3,000	3,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**83,793**	**78,626**	**32,112**
Resources Available:	**249,843**	**185,264**	**98,576**
Expenditures:			
Capital Outlay	0	10,000	27,500
Streets	13,013	10,000	20,000
Parks	5,520	10,000	10,000
General Administration	14,760	15,000	14,000
Street Lights	5,456	6,000	7,500
Insurance	16,409	18,000	19,000
Social Security & Med	2,319	2,500	2,500
Shop Parts & Maintenance	11,181	10,000	10,000
Burn Site	1,377	1,300	1,300
Celebration	3,924	7,000	7,000
City Hall	4,714	5,500	5,500
Community Bldg	9,785	10,500	11,000
Public Safety/Siren	551	1,000	1,000
Transfer to Capital Improvement Fund	45,000	10,000	10,000
Cash Reserve (2026 column)			2,268
Miscellaneous	9,196	2,000	3,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**143,205**	**118,800**	**151,568**
Unencumbered Cash Balance Dec 31	106,638	66,464	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	233,340	182,037	151,568
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	151,568
		Tax Required	52,992
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	52,992

No assurance is provided

City of Lincolnville, Kansas 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52,228	57,072	54,369
Receipts:			
Ad Valorem Tax	8,288	9,713	xxxxxxxxxxxxxxx
Delinquent Tax	647	50	50
Motor Vehicle Tax	1,793	838	1,132
Recreational Vehicle Tax	34	29	44
16.20M Vehicle Tax	2	4	3
Commercial Vehicle Tax	13	23	13
Watercraft Tax	9	9	11
Sewer Fees	18,975	18,000	18,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	29,261	28,666	19,253
Resources Available:	81,489	85,738	73,622
Expenditures:			
Maintenance	3,721	8,000	8,000
Transfer to Capital Improvement Fund	8,000	8,000	8,000
Loan Payment	12,696	15,369	15,082
Capital Outlay	0	0	46,455
Cash Reserve (2026 column)			6,766
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	24,417	31,369	84,303
Unencumbered Cash Balance Dec 31	57,072	54,369	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	81,194	77,824	84,303
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	84,303
		Tax Required	10,681
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,681

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16.20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

No assurance is provided

City of Lincolnville, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,094	3,685	8,925
Receipts:			
State of Kansas Gas Tax	4,591	5,240	5,240
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,591**	**5,240**	**5,240**
Resources Available:	**23,685**	**8,925**	**14,165**
Expenditures:			
Capital Outlay	7,220	0	0
Maintenance	0	0	14,165
Transfer to Capital Improvement	12,780	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,000**	**0**	**14,165**
Unencumbered Cash Balance Dec 31	3,685	8,925	0
2024/2025/2026 Budget Authority Amoun	25,015	9,544	14,165

Adopted Budget **Capital Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	152,894	213,992	156,992
Receipts:			
Transfer from Sewer Fund	8,000	8,000	8,000
Transfer from General Fund	45,000	10,000	10,000
Transfer from Special Highway Fund	12,780	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,780**	**18,000**	**18,000**
Resources Available:	**218,674**	**231,992**	**174,992**
Expenditures:			
Sewer Cleaning	4,682	5,000	5,000
Capital Outlay	0	**20,000**	77,212
Street Improvements	**0**	**10,000**	**10,000**
D&L/Main Street Improvements	**0**	**40,000**	**25,000**
Cash Reserve (2026 column)			57,780
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,682**	**75,000**	**174,992**
Unencumbered Cash Balance Dec 31	213,992	156,992	0
2024/2025/2026 Budget Authority Amoun	102,265	106,114	174,992

No assurance is provided

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Lincolnville, Kansas

will meet on September 8, 2025 at 6:45 PM at City Hall, Lincolnville, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at 218 W. Main, Lincolnville, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	143,205	47.059	118,800	47.048	151,568	52,992	47.048
Debt Service							
Library							
Sewer	24,417	9.486	31,369	9.483	84,303	10,681	9.483
Special Highway	20,000				14,165		
Capital Improvement	4,682		75,000		174,992		
Totals	192,304	56.545	225,169	56.531	425,028	63,673	56.531
						*Revenue Neutral Rate***	*51.404*
Less: Transfers	65,780		18,000		18,000		
Net Expenditure	126,524		207,169		407,028		
Total Tax Levied	53,615		57,899		xxxxxxxxxxxxxxxxx		
Assessed Valuation	948,156		1,024,179		1,126,341		

56,616

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	154,527	142,644	130,486
Lease Purchase Principal	0	0	0
Total	154,527	142,644	130,486

*Tax rates are expressed in mills

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

Sabrina Powell

City Official Title: City Clerk

No assurance is provided

Resolution No. 01-2025

A RESOLUTION OF THE CITY OF Lincolnville **KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the City of Lincolnville was calculated as 51.404 mills by the MARION County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Lincolnville will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8, 2025 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lincolnville, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF Lincolnville

The City of 56.531 shall levy a property tax rate exceeding the Revenue Neutral Rate of 51.404 mills.

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

ADOPTED this 8 day of September (month and year) and **SIGNED** by the Mayor.

Sheri Bankert

Mayor

Attested:

Sabri Parnell

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Lincolnville To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Sept. 8, 2025

Resolution No. 01-2025

Governing Body Member	Yes	No	No Vote
Shelby Blume	✓		
Joseph Winkler	✓		
Brandy Hansen	✓		
Sheri Pankratz	✓		
Kristina Peterson	✓		
TOTAL		0	0

Certified:

Sabrina Pauld, City Clerk

Kathy Sinnan, Treasurer

M-44-2756

First published July 16, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF BUDGET HEARING

The governing body of

City of Lincolnville, Kansas

will meet on September 8, 2025 at 6:45 PM at City Hall, Lincolnville, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at 218 W. Main, Lincolnville, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	143,205	47.059	118,800	47.048	151,568	52,992	47.048
Debt Service							
Library							
Sewer	24,417	9.486	31,369	9.483	84,303	10,681	9.483
Special Highway	20,000				14,165		
Capital Improvement	4,682		75,000		174,992		
Totals	192,304	56.545	225,169	56.531	425,028	63,673	56.531
						*Revenue Neutral Rate***	*51.404*
Less: Transfers	65,780		18,000		18,000		
Net Expenditure	126,524		207,169		407,028		
Total Tax Levied	53,615		57,899				
Assessed Valuation: Township	948,156		1,024,179		1,126,341		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	154,527	142,644	130,486
Lease Purchase Principal	0	0	0
Total	154,527	142,644	130,486

*Tax rates are expressed in mills.

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

Sabrina Powell, City Official Title: City Clerk

M-44-2757

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Eric K. Meyer, being first duly sworn, deposes and says:

That he is the publisher of the Marion County Record, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 16th day of July, 2025 .

Subscribed and sworn to before me this
16th day of July, 2025

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $309.00

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 01-17-27

First published July 16, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF BUDGET HEARING

The governing body of

City of Lincolnville, Kansas

will meet on August 5, 2025 at 6:30 p.m. at 1969 Yarrow, Marion, 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 the Marion County Clerk's Office, 200 S. Third St., Marion, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expend-itures	Actual Tax Rate*	Expend-itures	Actual Tax Rate*	Budget Authority for Expend-itures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	143,205	47.059	118,800	47.048	151,568	52,992	47.048
Debt Service							
Library							
Sewer	24,417	9.486	31,369	9.483	84,303	10,681	9.483
Special Highway	20,000				14,165		
Capital Improvement	4,682		75,000		174,992		
Totals	192,304	56.545	225,169	56.531	425,028	63,673	56.531
						*Revenue Neutral Rate***	*51.404*
Less: Transfers	65,780		18,000		18,000		
Net Expenditure	126,524		207,169		407,028		
Total Tax Levied	53,615		57,899				
Assessed Valuation: Township	948,156		1,024,179		1,126,341		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	154,527	142,644	130,486
Lease Purchase Principal	0	0	0
Total	154,527	142,644	130,486

*Tax rates are expressed in mills.

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

Sabrine Powell, City Official Title: City Clerk

M-44-2757