CERTIFICATE

2026

To the Clerk of Marshall, 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 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962			0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c		74,700	68,703	14.880
Special Machinery					
Totals		xxxxxx	74,700	68,703	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					4,617,087
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	13.909
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Toni A. Yaussi
Mainstreet Tax & Accounting, LLC
Address:
1101 Broadway
Marysville, KS 66508
Email:
mstreettaxllc@gmail.com

Attest: 10-1 -2025

County Clerk

Governing Body

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

CPA Summary

Lincoln Township
Marshall

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	64,163	4,294	29	1,513	134	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	64,163	4,294	29	1,513	134	0

County Treas Motor Vehicle Estimate 4,294

County Treas Recreational Vehicle Estimate 29

County Treas 16/20M Vehicle Estimate 1,513

County Treas Commercial Vehicle Tax Estimate 134

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06692

RVT Factor 0.00045

16/20M Factor 0.02358

Comm Veh Factor 0.00209

Watercraft Factor 0.00000

2026

Lincoln Township

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
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 2025 and/or 2026 from a non-budgeted fund.

Lincoln Township
Marshall

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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 Indebtedness				**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, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

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

Lincoln Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	1,346	438	157
Receipts:			
Ad Valorem Tax	71,925	64,041	xxxxxxxxxxxxxx
Delinquent Tax		122	
Motor Vehicle Tax		3,602	4,294
Recreational Vehicle Tax		33	29
16/20M Vehicle Tax		1,415	1,513
Commercial Vehicle Tax		83	134
Watercraft Tax		23	0
Special Highway/Gasoline Tax		2,100	0
Refunds	1,070		
Interest on Idle Funds	437		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**73,432**	**71,419**	**5,970**
Resources Available:	**74,778**	**71,857**	**6,127**
Expenditures:			
Salaries & Wages	5,578	6,000	6,000
Employee Benefits	1,200	1,200	1,200
Road Maintenance	3,825	10,000	10,000
Road Materials	56,224	45,000	48,000
Equipment Repairs	2,125	3,000	3,000
Fuel	3,027	4,000	4,000
Supplies	0		
Insurance	1,877	2,000	2,000
Hall Rent	100	100	100
Budget Publication & Preparation	384	400	400
Cash Reserve (2026 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**74,340**	**71,700**	**74,700**
Unencumbered Cash Balance Dec 31	438	157	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	118,432	101,763	74,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	74,700
		Tax Required	68,573
	Delinquent Comp Rate:	0.2%	130
		Amount of 2025 Ad Valorem Tax	68,703

Special Machinery

K.S.A. 68-141g	2024 Actual Year
Unencumbered Cash Balance, Jan 1	86,980
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	86,980
Total Expenditures	7,285
Unencumbered Cash Balance, Dec 31	**79,695**

CPA Summary

Lincoln Township
Marshall

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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 Indebtedness				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, 2025	Payments Due 2025	Payments Due 2026
				Total	0	0	0

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

Resolution No. 2025-1

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 13.909 mills by the MARSHALL County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 08/20/25 (Insert Date) 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 it 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 13909 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 20 day of AUGUST 2025 (month and year) and **SIGNED** by the Governing Body.

Loren Kent Stowell

John Broxterman

Richard Strathman

Roll Call Vote

A Roll Call Vote of the LINCOLN TOWNSHIP To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Aug. 20, 2025

Resolution No. _____

Governing Body Member	Yes	No	No Vote
JOHN BROXTERMAN	Yes		
RICHARD STRATHMAN	Yes		
LOREN K STOWELL	Yes		
TOTAL			

Certified:

_____

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, SS:

CONNIE J. MUSIL, being first duly sworn, deposes and says that she is Owner/Publisher of FRANKFORT AREA NEWS, a weekly newspaper printed in the state of Kansas, published in and of general circulation in Marshall County with a paid circulation on a yearly basis and that said newspaper is not a trade, religious or fraternal publication.

FRANKFORT AREA NEWS is published at least 50 times per year and has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice and has been admitted at the post office of Frankfort in said county as second class matter.

The attached notice is a true copy and was published in the regular and entire issue of said newspaper for 1 week(s), the first publication being made on the 7th day of August, 2025, with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Connie J Musil

(Owner/Publisher Signature)

Printer's Fee $ 66.-

Subscribed and sworn to before me this

8 day of August, 2025

Lyndsi Morton

(Notary Signature)

My commission expires 8/22/27

LYNDSI MORTON
Notary Public - State of Kansas
My Appt. Expires 8/22/27

(Notary Stamp)

Public Notice

(Published in the *Frankfort Area News* on August 7, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Lincoln Township
Marshall

will meet on August 20, 2025 at 7:00 PM at 1874 27th Rd Vermillion, KS 66544 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 1874 27th Rd Vermillion, KS 66544 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							
Debt Service							
Library							
Road	74,340	12.199	71,700	12.828	74,700	68,703	14.892
Special Machinery	7,285						
Totals	81,625	12.199	71,700	12.828	74,700	68,703	14.892
						*Revenue Neutral Rate***	13.909
Less: Transfers	0		0		0		
Net Expenditure	81,625		71,700		74,700		
Total Tax Levied	64,164		64,163		xxxxxxxxxxxxxxx		
Assessed Valuation: Township	5,260,118		5,002,039		4,613,487		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
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*

Kent Stowell
Treasurer

#_____

_____

_____

Plaintiff

vs.

_____

_____

Defendant

_____ 20_____

Date Filed

_____

Clerk

_____ 20_____

Approved

_____

Judge