State of Kansas
Township

2026

CERTIFICATE

RECEIVED
SEP 22 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

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 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	Amount of 2025 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	5	16,000	8,295	3.588
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	67,000	31,492	13.620
Special Machinery		6			
Totals		xxxxxxxx	83,000	39,787	17.208
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			2,312,330
Rate Hearing Notice					Nov 1, 2025 Total Assessed
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	17.209
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

Address:
PO Box 127
Larned, KS 67550

Email:
sarahjohnson@adamsbrowncpa.com

Attest: September 22, 2025
County Clerk

Governing Body

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

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

RECEIVED
SEP 22 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

Lincoln Township

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	5,467	69	2	32	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	34,320	432	14	199	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	501	16	231	0	0

County Treas Motor Vehicle Estimate 501

County Treas Recreational Vehicle Estimate 16

County Treas 16/20M Vehicle Estimate 231

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01259

RVT Factor 0.00040

16/20M Factor 0.00581

Comm Veh Factor 0.00000

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

Lincoln Township
Pawnee County

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										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
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 1,2025	Payments Due 2025	Payments Due 2026
None							
				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 **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	4,790	8,367	7,577
Receipts:			
Ad Valorem Tax	8,941	5,467	xxxxxxxxxxxxxxxxx
Delinquent Tax	25	25	25
Motor Vehicle Tax	138	116	69
Recreational Vehicle Tax		5	2
16/20 M Vehicle Tax		97	32
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**9,104**	**5,710**	**128**
Resources Available:	**13,894**	**14,077**	**7,705**
Expenditures:			
Officers Pay	2,250	3,000	3,000
Salaries & Wages			
Employee Benefits			
Supplies			2,000
Reports & Services	1,993	2,000	3,000
PR Taxes			1,000
Insurance			
Utilties	1,284	1,500	2,000
Cash Reserve (2026 column)			5,000
Transfer to Spec. Mach.(No Levy)			0
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)		0	0
Transfer can not exceed 25% Resources Availabl			
Miscellaneous		0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,527**	**6,500**	**16,000**
Unencumbered Cash Balance Dec 31	8,367	7,577	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	9,850	15,000	16,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,000
		Tax Required	8,295
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	8,295

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

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	612	16,425	27,463
Receipts:			
Ad Valorem Tax	30,847	34,320	xxxxxxxxxxxxxxxxx
Delinquent Tax	112	100	100
Motor Vehicle Tax	606	400	432
Recreational Vehicle Tax		16	14
16/20M Vehicle Tax		333	199
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Special Highway/Gasoline Tax	2,371	7,300	7,300
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**33,936**	**42,469**	**8,045**
Resources Available:	**34,548**	**58,894**	**35,508**
Expenditures:			
Salaries & Wages	3,483	9,500	10,000
Payroll Taxes			1,000
Fuel & Oil	2,607	8,100	12,000
Road Materials			1,000
Rent	1,350	1,600	2,000
Repairs	6,929	8,231	10,000
Insurance	3,754	4,000	4,000
Cash Reserve (2026 column)			27,000
Transfer to Special Machinery		0	0
Does transfer exceed 25% of Resources Availabl			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**18,123**	**31,431**	**67,000**
Unencumbered Cash Balance Dec 31	16,425	27,463	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	38,251	44,232	67,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	67,000
		Tax Required	31,492
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	31,492

Special Machinery K.S.A. 68-141g	2024 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	No assurance is provided. Substantially all disclosures omitted.

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 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 the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, *the first publication thereof* being made as aforesaid on the 11 day of Sept, 2025 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

U W Mer

SUBSCRIBED and sworn to before me this 11 day of Sept, 2025.

Patty Smith

Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 59.64

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, September 11, 2025) 1t

NOTICE OF BUDGET HEARING

The governing body of
Lincoln Township
Pawnee County
will meet on September 22, 2025 at 11:00am at Office of Adams Brown, 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 Adams Brown, 818 Broadway 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	Estimate Tax Rate*
General	5,527	3.987	6,500	2.911	16,000	8,280	3.587
Debt Service							
Library							
Road	18,123	13.307	31,431	15.758	67,000	31,482	13.619
Special Machinery							
Totals	23,650	17.174	37,931	18.269	83,000	39,787	17.206
Revenue Neutral Rate**							17.209
Less: Transfers	0		0		0		
Net Expenditure	23,650		37,931		83,000		
Total Tax Levied	39,787		39,787		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,318,572		2,176,044		2,312,330		

Township
Outstanding Indebtedness,

	2023	2024	2025
Jan 1	0	0	0
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