2023

CERTIFICATE

To the Clerk of Smith 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 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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	5	8.650	2.063	.001083825 1.084
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		xxxxxx	8.650	2.063	
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
1903437
Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 1.185

Assisted by:
Goheen & Slavik CPAs, LLC
Certified Public Accountants
Address:
901 Morgan Ave
Downs, KS 67437
Email:
admin@gscpallc.com

Robert C. Koepp Trustee

Attest: 2022
County Clerk

Governing Body

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

CPA Summary

Lincoln Township
Smith County

2023

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

Budgeted Funds for 2022	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,250	59	0	19	6	4
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	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	2,250	59	0	19	6	4

County Treas Motor Vehicle Estimate 59

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 19

County Treas Commercial Vehicle Tax Estimate 6

County Treas Watercraft Tax Estimate 4

MVT Factor 0.02616

RVT Factor 0.00000

16/20M Factor 0.00866

Comm Veh Factor 0.00279

Watercraft Factor 0.00157

2023

Lincoln Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Lincoln Township
Smith County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
				Total	**0**	**0**	**0**

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

Lincoln Township

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	4,335	6,191	6,499
Receipts:			
Ad Valorem Tax	2,289	2,250	xxxxxxxxxxxxxxx
Delinquent Tax	56		
Motor Vehicle Tax	98	55	59
Recreational Vehicle Tax		0	0
16/20 M Vehicle Tax	25	23	19
Commercial Vehicle Tax	12	6	6
Watercraft Tax		2	4
LAVTR			0
Gross Earnings (Intangibles) Tax	1,592	2,122	0
Cemetary Plots	50		
Interest on Idle Funds	28		
Neighborhood Revitalization Rebate	-4		0
Miscellaneous	5		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,151**	**4,458**	**88**
Resources Available:	**8,486**	**10,649**	**6,587**
Expenditures:			
Administration-Per Diem	150	150	150
General Expense	300	500	3,000
Fire Protection	0	1,000	1,500
Cemetary Operation	1,845	2,500	4,000
Cash Forward (2023 column)			
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	**2,295**	**4,150**	**8,650**
Unencumbered Cash Balance Dec 31	6,191	6,499	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	6,330	8,400	8,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,650
		Tax Required	2,063
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	2,063

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Lincoln Township
Smith County

will meet on September 6, 2022 at 8:00 PM at the Bob Koops Residence 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 Bob Koops Residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,295	1.260	4,150	1.215	8,650	2,063	1.086
Debt Service							
Library							
Road							
Special Machinery							
Totals	2,295	1.260	4,150	1.215	8,650	2,063	1.086
						*Revenue Neutral Rate***	*1.185*
Less: Transfers	0		0		0		
Net Expenditure	2,295		4,150		8,650		
Total Tax Levied	2,295		2,250		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	1,821,792		1,851,655		1,898,905		
Outstanding Indebtedness, Jan 1	2020		2021		2022		
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*

Robert Koops
Township Officer

GOHEEN & SLAVIK

CPAS, LLC

CHERYL GOHEEN, CPA & AMY SLAVIK, CPA

901 Morgan Avenue, Downs, KS 67437
785.454.9977

FAX: 785-346-2887

129 West Main Street, Osborne, KS 67473
785.346.5427

August 17, 2022

Lincoln Township
26061 DD Road
Downs, KS 67437

We look forward to the opportunity to assist you in the development of your annual operating budget for the year 2023. The purpose of our engagement is to assist you in the preparation of your 2023 budget. We will do the mathematical computations related to the budget. We will also assist you in ensuring accuracy and proper completion of the budget forms in compliance with the laws of the State of Kansas; however, the Township is ultimately responsible for any and all management decisions and functions related to the engagement.

In performing our engagement, we will be relying on the accuracy and reliability of information provided by Township personnel. We will not audit the information. Please also note that our engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist. The procedures we perform in our engagement will be heavily influenced by the representations that we receive from Township personnel.

Our fee for this service shall not exceed $215.00. This estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Goheen & Slavik CPAs, LLC

Goheen & Slavik CPAs LLC
901 Morgan Ave
Downs, KS 67437

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

Lincoln Township

By: _____ Date: _____

Title: _____

fied that a Petition has been filed in this Court by Frank G. Vigil, executor of the Estate of Christopher Brian Downs, deceased, praying that: the

with the terms of the Will.

You are required to file your written defenses thereto on or before September 9, 2022, at 11:00 o'clock a.m. in the District

cwiens@aplawpa.com
Attorneys for Petitioner
Sept 1

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NOTICE OF BUDGET HEARING

The governing body of
Lincoln Township
Smith County
will meet on September 6, 2022 at 8:00 PM at the Bob Koops Residence 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 Bob Koops Residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,295	1.260	4,150	1.215	8,650	2,063	1.086
Debt Service							
Library							
Road							
Special Machinery							
Totals	2,295	1.260	4,150	1.215	8,650	2,063	1.086
						*Revenue Neutral Rate***	*1.185*
Less: Transfers	0		0		0		
Net Expenditure	2,295		4,150		8,650		
Total Tax Levied	2,295		2,250		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	1,821,792		1,851,655		1,898,905		
Outstanding Indebtedness, Jan 1	2020		2021		2022		
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*

Robert Koops
Township Officer

(First published in the Smith Co. Pioneer Thursday, August 25, 2022.)

Legals & Obituarys are due in our office by Fridays by 4PM

The governing body of
City of Kensington
will meet on Septebmer 12, 2022 at 5:00 pm at City Office 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budge Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate
General	160,269	48.055	163,328	47.995	202,636	95,275	43.430
Debt Service							
Library	7,000	3.207	7,200	3.206	8,600	6,471	2.950
Special Highway	10,467		12,000		24,205		
Park & Recreation	1,420		1,700		2,782		
Solid Waste	27,600		38,500		50,717		
Water	116,995		125,598		185,614		
Sewer	36,973		49,606		98,819		
Swimming Pool	7,079		7,400		9,431		
Non-Budgeted Funds	15,535						
Totals	383,338	51.262	405,332	51.201	582,804	101,746	46.380
						*Revenue Neutral Rate***	*46.343*
Less: Transfers	0		20,000		30,000		
Net Expenditure	383,338		385,332		552,804		
Total Tax Levied	93,962		101,665		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,832,961		1,985,620		2,193,784		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	286,738		273,681		260,373		
Revenue Bonds	0		0		0		
Other	82,823		79,322		92,831		
Lease Purchase Principal	0		0		17,185		
Total	369,561		353,003		370,389		

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

Amber Hardacre
City Official Title: City Clerk

(First published in the Smith Co. Pioneer Thursday, August 25, 2022.)

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