CERTIFICATE

2025

To the Clerk of Marshall 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 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	6	101,763	64,163	12.829
Special Machinery		6			
Totals		xxxxxx	101,763	64,163	12.829
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					5,002,039
Rate Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	12.829
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kenneth L Kickhaefer, CPA
Kickhaefer & Buessing, P. A.
Address:
1100 Broadway
Marysville, KS 66508
Email:
ken@kickhaefer.net

Attest: 11-1- 2024
Sandra K Wilson
County Clerk

Loren Kent Stowell
John Bryntesson
Richard Strathman
Governing Body

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

CPA Summary

Lincoln Township
Marshall County

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		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	64,164	3,602	33	1,415	83	23
	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	64,164	3,602	33	1,415	83	23

County Treas Motor Vehicle Estimate 3,602

County Treas Recreational Vehicle Estimate 33

County Treas 16/20M Vehicle Estimate 1,415

County Treas Commercial Vehicle Tax Estimate 83

County Treas Watercraft Tax Estimate 23

MVT Factor 0.05614

RVT Factor 0.00051

16/20M Factor 0.02205

Comm Veh Factor 0.00129

Watercraft Factor 0.00036

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	-	-	-	
Road	Special Machinery	24,232	5,000	30,000	KSA 68-141g
	Total	24,232	5,000	30,000	
	Adjustments*				
	Adjusted Totals	24,232	5,000	30,000	

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

Lincoln Township
Marshall 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 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, 2024	Payments Due 2024	Payments Due 2025
				Total	**0**	**0**	**0**

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

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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance			
Insurance			
Cash Reserve (2025 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 Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2024 Ad Valorem Tax	0

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	23,656	1,347	17,213
Receipts:			
Ad Valorem Tax	63,979	64,164	xxxxxxxxxxxxxx
Delinquent Tax	449	500	
Motor Vehicle Tax	3,902	3,324	3,602
Recreational Vehicle Tax	33	23	33
16/20M Vehicle Tax	1,667	1,640	1,415
Commercial Vehicle Tax	80	71	83
Watercraft Tax		34	23
Special Highway/Gasoline Tax	2,083	2,100	2,100
Refunds	658		
Cost Share on Rock		12,000	15,000
Interest on Idle Funds	426		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**73,278**	**83,856**	**22,256**
Resources Available:	**96,934**	**85,203**	**39,469**
Expenditures:			
Salaries & Wages	4,802	5,000	5,000
Employee Benefits	1,611	1,000	1,200
Road Maintenance	19,724	15,000	20,000
Road Materials	38,417	35,000	35,000
Equipment Repairs	2,494	2,500	2,500
Fuel	2,131	2,200	2,200
Supplies	189	190	200
Insurance	1,547	1,600	1,625
Hall Rent	100	100	100
Budget Publication and Preparation	340	400	400
Cash Reserve (2025 column)			3,538
Transfer to Special Machinery	24,232	5,000	30,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**95,587**	**67,990**	**101,763**
Unencumbered Cash Balance Dec 31	1,347	17,213	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	97,700	118,432	101,763
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	101,763
		Tax Required	62,294
	Delinquent Comp Rate:	3.0%	1,869
		Amount of 2024 Ad Valorem Tax	64,163

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	62,748
Transfers from:	
Road Fund	24,232
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	86,980
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**86,980**

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Lincoln Township
Marshall County
will meet on August 20, 2024 at 7:30 PM at 1875 27th RD, Vermillion, 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 1875 27th RD, Vermillion, KS 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 2024		Proposed Budget 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							
Debt Service							
Library							
Road	95,587	12.077	67,990	12.199	101,763	64,163	12.827
Special Machinery							
Totals	95,587	12.077	67,990	12.199	101,763	64,163	12.827
						*Revenue Neutral Rate***	*12.829*
Less: Transfers	24,232		5,000		30,000		
Net Expenditure	71,355		62,990		71,763		
Total Tax Levied	64,158		64,164		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,312,412		5,260,118		5,002,039		
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*

Kent Stowell
Treasurer

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 15th day of August, 2024, with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Connie J Musil

(Owner/Publisher Signature)

Printer's Fee $ 65.-

Subscribed and sworn to before me this 15th day of August, 2024

Amy E Adams

(Notary Signature)

My commission expires April 1, 2028

Amy E. Adams
Notary Public - State of Kansas
My Appt. Expires April 1, 2028

(Notary Stamp)

Public Notice

(Published in the *Frankfort Area News on* August 15, 2024)

State of Kansas
Township

2025

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Marshall County
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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General							
Debt Service							
Library							
Road	95,587	12.077	67,990	12.199	101,763	64,163	12.827
Special Machinery							
Totals	95,587	12.077	67,990	12.199	101,763	64,163	12.827
					*Revenue Neutral Rate***		12.829
Less: Transfers	24,232		5,000		30,000		
Net Expenditure	71,355		62,990		71,763		
Total Tax Levied	64,158		64,164		xxxxxxxxxxxxxxx		
Assessed Valuation: Township	5,312,412		5,260,118		5,002,039		
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

Kent Stowell
Treasurer