CJC

State of Kansas
Township

CERTIFICATE

2026

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 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, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	11,722	2,062	1.206
Special Machinery					
Totals		xxxxxx	11,722	2,062	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					1709479
Neighborhood Revitalization Rebate		7			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.206
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Attest: _____ 2025

County Clerk

Governing Body

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

CPA Summary

Lincoln Township
Smith County

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	2,063	52	1	29	8	5
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	2,063	52	1	29	8	5

County Treas Motor Vehicle Estimate 52

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 29

County Treas Commercial Vehicle Tax Estimate 8

County Treas Watercraft Tax Estimate 5

MVT Factor 0.02503

RVT Factor 0.00056

16/20M Factor 0.01420

Comm Veh Factor 0.00400

Watercraft Factor 0.00228

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
Smith 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										
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 **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	9,361	10,675	5,702
Receipts:			
Ad Valorem Tax	3,624	2,063	xxxxxxxxxxxxxxx
Delinquent Tax	59		
Motor Vehicle Tax	58	57	52
Recreational Vehicle Tax	1	1	1
16/20 M Vehicle Tax	51	48	29
Commercial Vehicle Tax	11	9	8
Watercraft Tax		2	5
Gross Earnings (Intangibles) Tax		2,247	3,865
Interest on Idle Funds	85		
Neighborhood Revitalization Rebate	-5		-2
Miscellaneous	4		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,888**	**4,427**	**3,958**
Resources Available:	**13,249**	**15,102**	**9,660**
Expenditures:			
Officers Pay	150	200	200
Professional Fee	280	1,200	1,400
Fire Protection	0	1,500	1,522
Contractual	2,144	6,500	6,600
Cash Reserve (2026 column)			2,000
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	**2,574**	**9,400**	**11,722**
Unencumbered Cash Balance Dec 31	10,675	5,702	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	8,095	11,295	11,722
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,722
		Tax Required	2,062
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,062

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Lincoln Township
Smith County

will meet on _____ at _____ 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 Smith County Clerk's Office 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	2,574	1.103	9,400	1.170	11,722	2,062	1.206
Totals	2,574	1.103	9,400	1.170	11,722	2,062	1.206
						*Revenue Neutral Rate***	*1.206*
Less: Transfers	0		0		0		
Net Expenditure	2,574		9,400		11,722		
Total Tax Levied	2,063		2,063		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	1,870,427		1,762,875		1,709,479		
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*

Russell Groenendyk
Township Treasurer

Lincoln Township 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	2,062	1.206	2
Debt Service			0
Library			0
Road			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	2,062	1.206	2

2025 July 1 Valuation: 1,709,479

Valuation Factor: 1,709.479

Neighborhood Revitalization Subj to Rebate: 1,383

Neighborhood Revitalization factor: 1.383

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

The governing body of
Lincoln Township
Smith County

will meet on October 3rd 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 Smith County Clerk's Office 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	2,574	1.103	9,400	1.170	11,722	2,062	1.206
Totals	2,574	1.103	9,400	1.170	11,722	2,062	1.206
						Revenue Neutral Rate**	1.206
Less: Transfers	0		0		0		
Net Expenditure	2,574		9,400		11,722		
Total Tax Levied	2,063		2,063		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	1,870,427		1,762,875		1,709,479		
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

Russell Groenendyk
Township Treasurer

(First published in the Smith County Pioneer on September 25, 2025.)