CERTIFICATE 2022

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Lincoln Township, Kansas
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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	22,779	9,685	
Road	68-518c	6	69,922	32,762	
Special Machinery		6			
Totals		xxxxxx	92,701	42,447	
Budget Summary		7			
Neighborhood Revitalization Rebate					

Final Assessed Valuation:	County Clerk's Use Only
Township	
	Nov. 1, 2021 Valuation

Assisted by:
D Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com, jannolde@sjhl.com

Attest: 2021

County Clerk

Governing Body

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

No assurance provided.

Lincoln Township, Kansas
Osage County

2022

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

Budgeted Funds for 2021	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,291	507	6	132	0	4
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	31,431	1,713	22	447	0	12
	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	40,722	2,220	28	579	0	16

County Treas Motor Vehicle Estimate 2,220

County Treas Recreational Vehicle Estimate 28

County Treas 16/20M Vehicle Estimate 579

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 16

MVT Factor 0.05452

RVT Factor 0.00069

16/20M Factor 0.01422

Comm Veh Factor 0.00000

Watercraft Factor 0.00039

No assurance provided.

2022

Lincoln Township, Kansas

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Road	Special Machinery	3,805	10,000	10,000	68-141g
	Total	3,805	10,000	10,000	
	Adjustments*				
	Adjusted Totals	3,805	10,000	10,000	

No assurance provided.

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Lincoln Township, Kansas
Osage County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 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 1,2021	Payments Due 2021	Payments Due 2022
Grader	2/12/13	120	4.00	31,000	7,176	3,805	3,805
				Total	**7,176**	**3,805**	**3,805**

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

No assurance provided.

Lincoln Township, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance January 1	6,406	8,569	12,391
Receipts:			
Ad Valorem Tax	8,293	9,291	xxxxxxxxxxxxxxx
Delinquent Tax	879	4	4
Motor Vehicle Tax	546	442	507
Recreational Vehicle Tax		10	6
16/20 M Vehicle Tax		7	132
Commercial Vehicle Tax		0	0
Watercraft Tax		18	4
LAVTR		0	0
Gross Earnings (Intangibles) Tax		0	0
Interest on Idle Funds	8	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,726**	**9,822**	**703**
Resources Available:	**16,132**	**18,391**	**13,094**
Expenditures:			
Insurance	3,907	3,000	3,000
Operating Expenses	3,656	3,000	3,000
Cash Forward (2022 column)			16,779
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	**7,563**	**6,000**	**22,779**
Unencumbered Cash Balance Dec 31	8,569	12,391	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	16,805	19,464	22,779
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,779
		Tax Required	9,685
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	9,685

No assurance provided.

Lincoln Township, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance January 1	13,738	26,702	31,956
Receipts:			
Ad Valorem Tax	28,057	31,431	xxxxxxxxxxxxxx
Delinquent Tax	3,305	10	10
Motor Vehicle Tax	1,846	1,497	1,713
Recreational Vehicle Tax		33	22
16/20M Vehicle Tax		25	447
Commercial Vehicle Tax		0	0
Watercraft Tax		63	12
Special Highway/Gasoline Tax	3,041	3,000	3,000
Refunds and Reimbursements	280	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,529**	**36,059**	**5,204**
Resources Available:	**50,267**	**62,761**	**37,160**
Expenditures:			
Salaries & Wages	10,306	5,000	5,000
Road Materials	3,886	5,000	5,000
Equipment	0	0	1,000
Operating Expenses	2,999	2,000	2,000
Materials and Supplies	2,569	5,000	5,000
Grader Lease Payment	0	3,805	3,805
Cash Forward (2022 column)			38,117
Transfer to Special Machinery	3,805	10,000	10,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**23,565**	**30,805**	**69,922**
Unencumbered Cash Balance Dec 31	26,702	31,956	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	74,884	53,065	69,922
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	69,922
		Tax Required	32,762
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	32,762

Special Machinery

K.S.A. 68-141g	**2020 Actual Year**
Unencumbered Cash Balance, Jan 1	0
Transfers from:	
Road Fund	3,805
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	3,805
Total Expenditures	3,805
Unencumbered Cash Balance, Dec 31	**0**

No assurance provided.

NOTICE OF RATE AND BUDGET HEARING

The governing body of
Lincoln Township, Kansas
Osage County
will meet on August 25, 2021 at 7:10 P.M at Darin Patterson 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 Darin Patterson residence and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 7:00 PM immediately preceding the budget adoption hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate 2021		Proposed Budget 2022		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	7,563	3.350	6,000	3.356	22,779	9,685	3.356
Road	23,565	11.333	30,805	11.353	69,922	32,762	11.353
Special Machinery	3,805						
Totals	34,933	14.683	36,805	14.709	92,701	42,447	14.709
*Revenue Neutral Rate***							*14.111*
Less: Transfers	3,805		10,000		10,000		
Net Expenditure	31,128		26,805		82,701		
Total Tax Levied	37,366		40,722		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,544,705		2,768,448		2,885,748		
Outstanding Indebtedness, Jan 1	2019		2020		2021		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	13,809		10,557		7,176		
Total	13,809		10,557		7,176		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Scott Jones
Township Officer

No assurance provided. Page No. 7

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 14, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
1. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions. The Township has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Township's receipts and expenditures.