CERTIFICATE

2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Vernon 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	20,100	6,881	.465
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	154,500	112,700	7.606
Non-Budgeted Funds		7			
Special Machinery		6			
Totals		xxxxxx	174,600	119,581	8.071
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			14,818,371
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	7.687
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Oct. 28 2025

County Clerk

Governing Body

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

CPA Summary

Vernon Township
Cowley 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	6,613	330	13	16	39	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	107,211	5,358	207	255	639	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	113,824	5,688	220	271	678	0

County Treas Motor Vehicle Estimate 5,688

County Treas Recreational Vehicle Estimate 220

County Treas 16/20M Vehicle Estimate 271

County Treas Commercial Vehicle Tax Estimate 678

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04997

RVT Factor 0.00193

16/20M Factor 0.00238

Comm Veh Factor 0.00596

Watercraft Factor 0.00000

2026

Vernon 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	15,000	15,000	15,000	KSA 68-141g
	Total	15,000	15,000	15,000	
	Adjustments*				
	Adjusted Totals	15,000	15,000	15,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Vernon Township
Cowley 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.

Vernon 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	8,353	6,250	4,750
Receipts:			
Ad Valorem Tax	6,520	6,613	xxxxxxxxxxxxxxx
Delinquent Tax	75	200	200
Motor Vehicle Tax	335	343	330
Recreational Vehicle Tax	13	15	13
16/20 M Vehicle Tax	13	13	16
Commercial Vehicle Tax	40	41	39
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	4,465	4,365	7,871
Cemetery Plot	500		
Hall rental	255		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,216**	**11,590**	**8,469**
Resources Available:	**20,569**	**17,840**	**13,219**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance		6,000	5,600
Insurance	6,905	2,000	7,000
Other	1,914	2,090	2,000
Cemetery	5,500	3,000	5,500
Cash Reserve (2026 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	**14,319**	**13,090**	**20,100**
Unencumbered Cash Balance Dec 31	6,250	4,750	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	23,200	13,090	20,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,100
		Tax Required	6,881
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,881

CPA Summary

Vernon 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	7,169	33,234	28,557
Receipts:			
Ad Valorem Tax	105,573	107,211	xxxxxxxxxxxxxxx
Delinquent Tax	1,181	600	1,200
Motor Vehicle Tax	5,354	5,563	5,358
Recreational Vehicle Tax	208	243	207
16/20M Vehicle Tax	224	212	255
Commercial Vehicle Tax	636	657	639
Watercraft Tax			0
Special Highway/Gasoline Tax	5,584	5,567	5,584
Cotton Gin	2,000		
Interest on Idle Funds	735		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**121,495**	**120,053**	**13,243**
Resources Available:	**128,664**	**153,287**	**41,800**
Expenditures:			
Salaries & Wages	7,713	10,000	10,000
Employee Benefits	2,088	2,000	3,000
Road Maintenance	27,590	30,000	30,000
Road Materials	42,035	45,000	52,500
Equipment	1,004	5,730	5,000
Other		17,000	39,000
Cash Reserve (2026 column)			
Transfer to Special Machinery	15,000	15,000	15,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**95,430**	**124,730**	**154,500**
Unencumbered Cash Balance Dec 31	33,234	28,557	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	136,500	124,730	154,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	154,500
		Tax Required	112,700
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	112,700

Special Machinery

K.S.A. 68-141g	2024 Actual Year
Unencumbered Cash Balance, Jan 1	19,659
Transfers from:	
Road Fund	15,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	34,659
Total Expenditures	13,282
Unencumbered Cash Balance, Dec 31	**21,377**

CPA Summary

(Only the actual budget year for 2024 is to be reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Heydecker		**Kellogg Hall**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,699	Cash Balance Jan 1	5,225	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		6,924
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Rent	484							
Total Receipts	0	Total Receipts	484	Total Receipts	0	Total Receipts	0	Total Receipts	0	484
Resources Available:	1,699	Resources Available:	5,709	Resources Available:	0	Resources Available:	0	Resources Available:	0	7,408
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	1,699	Cash Balance Dec 31	5,709	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	7,408 **
										7,408 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Vernon Township
Cowley County
will meet on September 2, 2025 at 8:00 pm at Kellogg Township Hall, 3381 152nd Road, Winfield 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 County Clerk's Office, 321 E. 10th Ave, Winfield 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	14,319	0.474	13,090	0.460	20,100	6,881	0.465
Debt Service							
Library							
Road	95,430	7.675	124,730	7.463	154,500	112,700	7.611
Non-Budgeted Funds							
Special Machinery	13,282						
Totals	123,031	8.149	137,820	7.923	174,600	119,581	8.076
						*Revenue Neutral Rate***	*7.687*
Less: Transfers	15,000		15,000		15,000		
Net Expenditure	108,031		122,820		159,600		
Total Tax Levied	113,824		113,824		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	13,970,281		14,366,519		14,806,854		
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*

Ray Faber
Treasurer

Resolution No. _____

A RESOLUTION OF THE VERNON TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the __Vernon_____ Township was calculated as 7.687 mills by the __Cowley_____ County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the ____Vernon_____ Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 2nd Sep 2025 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the ___Vernon_____ Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE VERNON TOWNSHIP:

The ____Vernon_____ Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.687 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 2 day of 9th 2025 (month and year) and SIGNED by the Governing Body.

Attested:

_____

call
Roll Vote

Yes

Yes

Yes

(First published in the Cowley CourierTraveler Tuesday, 07 29, 2025.)

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Vernon Township
Cowley County
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	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	14,319	0.474	13,920	0.460	20,100	6,881	0.465
Debt Service							
Library							
Road	95,430	7.075	125,730	7.463	151,500	112,700	7.617
Non-Budgeted Funds							
Special Machinery	13,282						
Totals	123,031	8.149	139,650	7.923	171,600	119,581	8.070
						Revenue Neutral Rate**	7.897
Less: Transfers	15,000		13,000		15,000		
Net Expenditure	108,031		126,650		156,600		
Total Tax Levied	113,521		119,934		XXXXXXXXXXXX		
Assessed Valuation:							
Township	13,970,387		14,366,319		14,806,454		
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

Roy Fisher
Treasurer

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 29, 2025

Notice ID: AAC6xULpebhAp1Im424n
Notice Name: Vernon Budget Hearing

PUBLICATION FEE: $89.79

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

29 day of July, A.D. 2025.

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029