CERTIFICATE

2026

To the Clerk of Harvey County, State of Kansas
We, the undersigned, officers of
Emma 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	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	5	129,895	108,491	7.838
Fire Protection	80-1508	6	65,000	57,305	4.140
		6			
Special Machinery		5			
Totals		xxxxxx	194,895	165,796	
Budget Summary		7			
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	11.930
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Final Assessed Valuation:	County Clerk's Use Only
Township	13,843,148
	Nov. 1, 2025 Valuation

Assisted by:
Rick Piepho, County Clerk
Carolyn Brock
Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Attest: 10-1 2025

County Clerk

HARVEY COUNTY Seal KANSAS

Governing Body

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

CPA Legend

Emma Township
Harvey 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		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	106,542	9,541	181	303	235	68
Fire Protection	58,518	5,241	100	166	129	37
	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	165,060	14,782	281	469	364	105

County Treas Motor Vehicle Estimate 14,782

County Treas Recreational Vehicle Estimate 281

County Treas 16/20M Vehicle Estimate 469

County Treas Commercial Vehicle Tax Estimate 364

County Treas Watercraft Tax Estimate 105

MVT Factor 0.08956

RVT Factor 0.00170

16/20M Factor 0.00284

Comm Veh Factor 0.00221

Watercraft Factor 0.00064

2026

Emma 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
Road	Special Machinery	-			68-141g
	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.

Emma Township
Harvey 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
None							
				Total	**0**	**0**	**0**

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

Emma 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	0	0	27
Receipts:			
Ad Valorem Tax	99,152	106,542	xxxxxxxxxxxxxx
Delinquent Tax	419		
Motor Vehicle Tax	9,252	7,573	9,541
Recreational Vehicle Tax	176	163	181
16/20M Vehicle Tax	363	381	303
Commercial Vehicle Tax	229	296	235
Watercraft Tax		96	68
Special Highway/Gasoline Tax	8,158	8,000	8,000
Intangibles Tax	4,307	1,893	3,049
Insurance Claim		844	
Payroll Tax Refund			
Grade for Meridian	110	110	
Insurance Refund	201	24	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**122,367**	**125,922**	**21,377**
Resources Available:	**122,367**	**125,922**	**21,404**
Expenditures:			
Officer Pay	1,939	3,000	3,000
Salaries & Wages	20,061	18,000	18,000
Employee Benefits	3,395	3,500	3,500
Road Maintenance	3,896	20,000	20,000
Road Materials	19,047	42,000	44,000
Equipment	40,027	12,300	14,175
Parts & Repairs	15,012		
Insurance	6,696	5,670	5,670
Fuel & Oil	11,504	12,050	12,050
Contractual Service			
Hall Rent		500	500
Yard Rent	400		
Office Supplies	390	700	700
City of Hesston-fire coverage		500	500
Budget & Publication		300	300
Mileage			
Transfer to Special Machinery		7,375	7,500
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**122,367**	**125,895**	**129,895**
Unencumbered Cash Balance Dec 31	0	27	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	118,250	125,895	129,895
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	129,895
		Tax Required	108,491
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	108,491

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	94,275
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	1,509
Other	
Resources Available:	95,784
Total Expenditures	64,673
Unencumbered Cash Balance, Dec 31	**31,111**

CPA Summary

Emma Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	181	2,022	2,022
Receipts:			
Ad Valorem Tax	52,385	58,518	xxxxxxxxxxxxxx
Delinquent Tax	217		
Motor Vehicle Tax	4,710	4,001	5,241
Recreational Vehicle Tax	90	86	100
16/20 M Vehicle Tax	197	201	166
Commercial Vehicle Tax	117	157	129
Watercraft Tax		37	37
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**57,716**	**63,000**	**5,673**
Resources Available:	**57,897**	**65,022**	**7,695**
Expenditures:			
Hesston City Contract	55,875	63,000	65,000
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**55,875**	**63,000**	**65,000**
Unencumbered Cash Balance Dec 31	2,022	2,022	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	57,000	63,000	65,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
		Tax Required	57,305
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	57,305

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft 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:			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Emma Township
Harvey County
will meet on 08/25/2025 at 7:00pm at Terry Knott's residence, 833 E Hickory, Hesston 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 Terry Knott residence 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	Est. Tax Rate*
Road	122,367	8.313	125,895	8.200	129,895	108,491	7.840
Fire Protection	55,875	4.392	63,000	4.504	65,000	57,305	4.141
Special Machinery	64,673						
Totals	242,915	12.705	188,895	12.704	194,895	165,796	11.981
*Revenue Neutral Rate***							*11.930*
Less: Transfers	0		0		0		
Net Expenditure	242,915		188,895		194,895		
Total Tax Levied	152,385		165,060		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	11,994,705		12,994,343		13,838,206		

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

Preston Neufeld
Trustee

Emma Township

2026

COMBINED NOTICE OF HEARINGS - REVENUE NEUTRAL RATE & BUDGET

The governing body of
Emma Township
Harvey County
will meet on 08/25/2025 at 7:00pm at Terry Knott's residence, 833 E Hickory, Hesston for the purpose of hearing and answering objections of taxpayers relating to the proposed intent to exceed the Revenue Neutral Rate of 11.93 as certified by the Harvey County Clerk. The proposed mill rate to fund the 2026 budget for Emma Township is 11.981.

Following the revenue neutral rate hearing and vote, the governing body will meet for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Terry Knott residence 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.

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Fire Protection	55,875	4.392	63,000	4.504	65,000	57,305	4.141
Special Machinery	64,673						
Totals	242,915	12.705	188,895	12.704	194,895	165,796	11.981
*Revenue Neutral Rate***							*11.930*
Less: Transfers	0		0		0		
Net Expenditure	242,915		188,895		194,895		
Total Tax Levied	152,385		165,060		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	11,994,705		12,994,343		13,838,206		

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

Preston Neufeld
Trustee

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF EMMA TOWNSHIP, HEREBY NOTIFIES THE HARVEY COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 11.981. The date of our hearing is 08/25/2025 at 7:00pm and will be held at Terry Knott's residence, 833 E Hickory, Hesston, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on June 20th, 2025.

(Seal)

Matt Sun

Clerk or Officer of Governing Body

Column
AFFIDAVIT OF PUBLICATION

Harvey County Now
423 N MAIN
(316) 281-7899

I, Joey Young, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Harvey County Now, a publication that is a "legal newspaper" as that phrase is defined for the city of Newton, for the County of Harvey, 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. 31, 2025

Notice ID: WEhCHD2sFSXHNCQ2ZYsu
Publisher ID: 107618-Emma Twp - 2025 RNR & Budget Hearing-HCN
Notice Name: Emma Twp - 2025 RNR & Budget Hearing

PUBLICATION FEE: $44.00

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF HARVEY

Signed or attested before me on this

1st day of Aug., A.D. 2025.

Notary Public

My Commission Expires: 10-17-2027

See Proof on Next Page

RECEIVED
AUG 18 REC'D
Harvey County Clerk

Lindsey Young
Notary Public,
State of Kansas
My appointment expires 10/17/2027

Newspaper page size: Width: 10.00 in., Height: 22.50 in.

Emma Township

2026

COMBINED NOTICE OF HEARINGS - REVENUE NEUTRAL RATE & BUDGET

The governing body of
Emma Township
Harvey County

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Following the revenue neutral rate hearing and vote, the governing body will meet for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
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BUDGET SUMMARY

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Fire Protection	55,875	4.393	63,000	4.504	65,000	57,305	4.141
Special Machinery	64,673						
Totals	242,915	12.705	188,895	12.704	194,895	165,796	11.981
*Revenue Neutral Rate**							*11.930
Less: Transfers	0		0		0		
Net Expenditure	242,915		188,895		194,895		
Total Tax Levied	152,385		165,060		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation: Township	11,994,705		12,994,343		13,838,206		

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

Preston Neufeld
Trustee

RECEIVED
SEP 10 2025
Harvey County Clerk

EMMA TOWNSHIP

RESOLUTION NO. 2025-1

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

WHEREAS, the Revenue Neutral Rate for the Emma Township was calculated as 11.93 mills by the Harvey County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 08/25/2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Emma 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 EMMA TOWNSHIP:

The Emma Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 11.93 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 25 day of August (month), 2025 and SIGNED by the Governing Body.

_____, Trustee

_____, Treasurer

_____, Clerk

Roll Call Vote			
Governing Body Members (please print)	Yes	No	No Vote
Terry Knott	X		
Nathan Simmons	X		
Preston Neufeld	X		
Total			

Attested: _____