CERTIFICATE 2026

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
Twin Grove 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	595	503	.088
Debt Service	10-113				
Library	12-1220				
Road	68-518c		92,229	79,181	16.339
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Special Machinery					
Totals		xxxxxx	92824	79684	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

Final County Assessed	County Clerk's Use Only: 16.427
Twin Grove Township	
Severy	
0	
Nov 1, 2025 Total Assessed Valuation	-

Township Only Funds Revenue Neutral Rate	14.282
Township/3rd Class City Funds Revenue Neutral Rate	0.088
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: Sept. 11 ,2025
Dawn McCaffree
County Clerk

Governing Body

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

CPA Summary

Twin Grove Township

2026

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

	Budgeted Funds for 2025	Tax Levies in the 2025 Budget	Allocation for Year 2026									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnship	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	0.092	34	0	1	0	8	0	3	0	1	0
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	14.975	5,511		142		1,297		523		84	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	0.000	0		0		0		0		0	
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	15.067	5,545		143		1,305		526		85	
	Total - 3rd Class City Levies (***)	0.092		0		0		0		0		0

Donna Olson

Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

Twin Grove Township Clerk
Ray Mac Coble
1863 30th St
Severy, KS 67137

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2026 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR)
K.S.A. 79-2960

County and City Revenue Sharing Fund
K.S.A. 79-2967

Local Alcoholic Liquor Fund
K.S.A. 1986 Supp. 79-41a04(f)

		From Twp City		
		Gen.	Cem.	Grand Total
Motor Vehicle Tax K.S.A. 79-5111	5,537.08	7.80		5,544.88

Special City & County Highway
K.S.A. 79-3425c

County and City Retailers Sales Tax
K.S.A. 1986 Supp. 12-187

		From Twp City		
		Gen.	Cem.	Grand Total
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	142.85	0.19		143.04
		From Twp City		
		Gen.	Cem.	Grand Total
16m/20m Truck Tax	1,305.24	0.02		1,305.26
		From Twp City		
		Gen.	Cem.	Grand Total
Commercial Motor Vehicle	524.96	0.55		525.51
		From Twp City		
		Gen.	Cem.	Grand Total
Watercraft Tax	84.53	0.14		84.67

May 1, 2025 Provided By: Donna Olson
Date Greenwood County Treasurer

County Clerk's Budget Information for 2026 Budget Year
Greenwood County values
TWIN GROVE TWP.

1. Estimated Assesed Valuation as of THURSDAY, JUNE 12, 2025:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	3,250,569	23,152	0	26,175
State Assessed	1,399,027	0		
Severed Minerals	0			
Personal Property	174,522			
Oil & Gas	19,962			
Total Value	4,844,080	23,152		

2. Personal Property: 194,484
(Use this amount on Computation to Determine Limit for 2026 budget, line 5a)

Revenue Neutral Rate 14.370

3. Actual tax rates levied for the 2025 budget: (2024 levies)

SAC	Fund	Rate	RN Rate	3rd Class City
027	TWIN GROVE TWP BUILDING (HALL)	.000	.000	
135	TWIN GROVE TWP. GENERAL	.092	.088	882,096
269	TWIN GROVE TWP	.000	.000	
281	TWIN GROVE TWP. ROAD	14.975	14.282	
355	TWIN GROVE TWP. NOX.WEED	.000	.000	
	Total Levied	15.067		

4. Final Assessed Valuation from the November 2024 abstract: 4,619,814

5. 2024 Personal Property: 181,783
(Use this amount on Computation to Determine Limit for 2026 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2023 average tax delinquency percentage: 1.848635

9. 2023 delinquency percentage for special assessments: .000000

Date Provided: 6/13/2025 Provided by: Dawn McCaffree
Greenwood County Clerk

GREENWOOD COUNTY CLERK SEAL KANSAS

2026

Twin Grove 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.

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

Twin Grove 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	6,414	37	46
Receipts:			
Ad Valorem Tax	1,770	503	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		42	34
Recreational Vehicle Tax		1	1
16/20 M Vehicle Tax		9	8
Commercial Vehicle Tax		3	3
Watercraft Tax		1	1
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,770**	**559**	**46**
Resources Available:	**8,184**	**596**	**92**
Expenditures:			
Officers Pay			
Salaries & Wages	1,505		
Employee Benefits	740	200	595
Supplies	4,394	100	
Equipment			
Buildings Maintenance	1,073		
Insurance			
Budget & Publications	175	250	
Proesssional Fees	200		
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	60		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**8,147**	**550**	**595**
Unencumbered Cash Balance Dec 31	37	46	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	13,300	6,561	595
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	595
		Tax Required	503
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	503

CPA Summary

Twin Grove Township 2026
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Road**	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	xxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M 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	xxxxxxxxxxxx
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

Adopted Budget

Noxious Weed	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	1,371	20	20
Receipts:			
Ad Valorem Tax	310	0	xxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		0	0
Recreational Vehicle Tax		0	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	**310**	**0**	**0**
Resources Available:	**1,681**	**20**	**20**
Expenditures:			
Contract Services	1,661		
Supplies			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**1,661**	**0**	**0**
Unencumbered Cash Balance Dec 31	20	20	xxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,150	2,635	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

Twin Grove 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	25,973	15,126	5,490
Receipts:			
Ad Valorem Tax	87,549	69,181	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		5,805	5,511
Recreational Vehicle Tax		130	142
16/20M Vehicle Tax		1,174	1,297
Commercial Vehicle Tax		419	523
Watercraft Tax		97	84
Special Highway/Gasoline Tax			0
Insurance Refund	40		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**87,589**	**76,806**	**7,558**
Resources Available:	**113,562**	**91,932**	**13,048**
Expenditures:			
Salaries & Wages	3,702	9,000	9,000
Employee Benefits (Travelers)	10,301	3,000	3,000
Employee Benefits -IRS	348		
Road Maintenance	3,180	20,000	20,000
Road Materials	75,825	34,000	50,067
Equipment		10,280	
Supplies		1,000	1,000
Insurance	5,079	8,000	8,000
Budget & Publications		500	500
Accountant		200	200
Utilities		462	462
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous	1		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**98,436**	**86,442**	**92,229**
Unencumbered Cash Balance Dec 31	15,126	5,490	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	95,775	86,442	92,229
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	92,229
		Tax Required	79,181
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	79,181

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	52,054
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	262
Other	
Resources Available:	**52,316**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**52,316**

CPA Summary

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Twin Grove Township
Greenwood County
will meet on September 9, 2025 at 9:00 am at Twin Grove Township Building, 102 W Elm, Severy 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 Cole Conrad, 153 GW-Elk Street, Severy 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	8,147	0.094	550	0.092	595	503	0.088
Debt Service							
Library							
Road	98,436	15.346	86,442	14.975	92,229	79,181	16.346
Special Road							
Noxious Weed	1,661						
Special Machinery							
Totals	108,244	15.440	86,992	15.067	92,824	79,684	16.434
					*Funds Supported by Township Only - Revenue Neutral Rate***		*14.282*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*0.088*
Less: Transfers	0		0		0		
Net Expenditure	108,244		86,992		92,824		
Total Tax Levied	69,684		69,684		xxxxxxxxxxxxx		
Total Assessed Valuation	4,508,236		4,619,814		5,726,176		
Township Assessed Valuation Only					4,844,080		

***Revenue Neutral Rate as defined by KSA 79-2988*

John Riggs
Treasurer

(Published in *The Eureka Herald* Wednesday, Jul. 23, 2025)

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Twin Grove Township
Greenwood County

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Detailed budget information is available at Cole Council, 153 GW-Elk Street, Severy 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	8,147	0.094	550	0.092	595	503	0.088
Debt Service							
Library							
Road	98,436	15.346	86,442	14.975	92,229	79,181	16.346
Special Road							
Noxious Weed	1,661						
Special Machinery							
Totals	108,244	15.440	86,992	15.067	92,824	79,684	16.434
			*Funds Supported by Township Only - Revenue Neutral Rate**				14.282
			*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**				0.088
Less: Transfers	0		0		0		
Net Expenditure	108,244		86,992		92,824		
Total Tax Levied	69,683		69,683		xxxxxxxxxxxx		
Total Assessed Valuation	4,598,256		4,619,814		5,726,176		
Township Assessed Valuation Only					4,844,080		

***Revenue Neutral Rate as defined by KSA 79-2988*

John Riggs
Treasurer

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF 0, HEREBY NOTIFIES THE Twin Grove Township 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 0. The date of our hearing is =+inputHearing!B32 at 9:00 am and will be held at Twin Grove Township Building, 102 W Elm, Severy , 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 7/9, 2025.

(Seal)

Clerk or Officer of Governing Body

Resolution No 2025-01

A RESOLUTION OF THE 0, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE; Twin Grove Township

WHEREAS, the Revenue Neutral Rate for the ~~0~~ was calculated as ~~14.37~~ 14,282 mills by the ~~Twin Grove Township~~ Greenwood County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the ~~0~~ Twin Grove Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the ~~0~~ Twin Grove 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 0: Twin Grove Township

The 0 shall levy a property tax rate exceeding the Revenue Neutral Rate of 14.37 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 9 day of Sept. (month and year) and SIGNED by the Governing Body.

Cole Conard

X John Riggs

Attested:
Deann McCoppin, Co. Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
X Cole Conard	✓		
X John Riggs	✓		
Total	2		

Attested: _____

Steps that must be taken to increase levy beyond the Revenue Neutral Rate (RNR)
For the 2026 Budget

Notify the County Clerk that the budget will exceed the RNR by July 20th.
Set the hearing date for between August 20th and September 20th
Set a location to hold the hearing.

Publish the Notice of Hearing on the Website (if you have one) and in the locally circulation newspaper at least 10 days or more prior to the hearing date.

ALL members of the Board must attend the hearing.

Listen to the concerns of the taxpayers, but governing Board is not compelled to act.

Have a member make a motion by saying the following: " I make a motion to adopt the resolution for __(name of municipal)__that shall levy a property tax rate exceeding the Revenue Neutral Rate of ____(what the County Clerk issued)____ mills."

Have a vote of the Board Members to pass the resolution

A resolution has to be passed and signed, and the Roll Call Vote section completed
Note: The roll call vote must be completed even if the resolution does not pass.
Adjourn this part of the meeting.

Open the Budget Hearing:

The Board Members can now adopt the budget by signing the Certificate page.

OR should the adoption of the budget meeting have to be conducted later, a separate notice must be published with at least 10 days or more notice prior to the new hearing date.

Should you decide to decrease the amount of the increase; then the budget document needs to be adjusted to reflect the actual agreed upon amount.

The SIGNED budget, resolution and roll call vote must be to the County Clerk before **October 1st**.

Notice: " County Clerks are authorized by HB2239 to limit tax rate to RNR of subdivisions that did not properly follow the statutory procedure to exceed." Therefore make sure that all the meeting rules are followed, signed items are submitted, newspaper publications & affidavit are submitted.

Penalty: There is a penalty for noncompliance of Senate Bill 13. A refund will be made to taxpayers any amount levied in excess of RNR. The County Treasurer will make the refunds. The County Treasurer will bill the entity for cost of making the refund.

May 2025

Carolyn Brock 785-633-7756