CERTIFICATE 2026

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Delaware 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			
Computation to Determine State Library Grant		5			
Fund	K.S.A.				
General	79-1962		112,950	62,965	2.430
Debt Service	10-113				
Library	12-1220		90,300	83,610	3.227
Road	68-518c				
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Special Machinery					
Totals		xxxxxx	203250	146575.52	5.657
Budget Hearing Notice				Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Delaware Township	16,084,261
Rate Hearing Notice				Valley Falls	9,818,386
Neighborhood Revitalization Rebate				0	
				Nov 1, 2025 Total Assessed Valuation	25,902,647

Township Only Funds Revenue Neutral Rate	0.000
Township/3rd Class City Funds Revenue Neutral Rate	4.426

Assisted by:

Address:

Email:

Attest: Sept. 23 , 2025
Julie Dunkle
County Clerk

Lee Welbon
Phil Huffman
Tony Scarlett

Governing Body

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

CPA Summary

Delaware 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 - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	1.366	2,867	0	55	0	104	0	104	0	32	0
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	2.526	5,301	0	102	0	192	0	191	0	58	0
	Road	0.000	0		0		0		0		0	
	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	3.892	8,168		157		296		295		90	
	Total - 3rd Class City Levies (***)	3.892		0		0		0		0		0

Delaware 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.

Delaware Township
Jefferson 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
				Total		**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: Delaware Township
Jefferson County

As provided in KSA 75-2555 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$60,663	$83,610
Delinquent Tax	$500	$500
Motor Vehicle Tax	$5,268	$5,301
Recreational Vehicle Tax	$91	$102
16/20M Vehicle Tax	$246	$192
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$66,768	$89,706
Difference in Total Taxes:	$22,938	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#########	#########
Did Assessed Valuation Decrease?	No	
Levy Rate	2.526	3.174
Difference in Levy Rate:	0.648	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Delaware 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	49,730	90,062	45,150
Receipts:			
Ad Valorem Tax	31,714	32,794	xxxxxxxxxxxxxx
Delinquent Tax	382	674	674
Motor Vehicle Tax	3,457	2,646	2,867
Recreational Vehicle Tax	67	54	55
16/20 M Vehicle Tax	164	1,326	104
Commercial Vehicle Tax	125	101	104
Watercraft Tax		24	32
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Rent Township Hall	2,520	1,000	1,000
Co Treas Jan 1 Balance	669	669	
Co Treas Dec 31 Balance	-693		
Other Receipts	66,504		
Misc	23		
Interest on Idle Funds	400		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**105,332**	**39,288**	**4,835**
Resources Available:	**155,062**	**129,350**	**49,985**
Expenditures:			
Officers Pay			
Salaries & Wages		5,200	5,500
Employee Benefits		8,000	8,000
Supplies			
Equipment			
Buildings Maintenance			30,000
Insurance		6,000	6,000
General Operating Expense	65,000	65,000	63,450
Cash Forward (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 Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**65,000**	**84,200**	**112,950**
Unencumbered Cash Balance Dec 31	90,062	45,150	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	71,714	95,400	112,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	112,950
		Tax Required	62,965
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	62,965

CPA Summary

Delaware Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	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 **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		90	345
Receipts:			
Ad Valorem Tax	58,646	60,663	xxxxxxxxxxxxxxx
Delinquent Tax	648	500	500
Motor Vehicle Tax	6,020	5,268	5,301
Recreational Vehicle Tax	117	91	102
16/20M Vehicle Tax	273	246	192
Commercial Vehicle Tax	218	335	191
Watercraft Tax		67	58
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**65,922**	**67,170**	**6,345**
Resources Available:	**65,922**	**67,260**	**6,690**
Expenditures:			
General Operating Expense	65,832	66,915	90,300
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**65,832**	**66,915**	**90,300**
Unencumbered Cash Balance Dec 31	90	345	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	66,915	68,356	90,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,300
		Tax Required	83,610
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	83,610

CPA Summary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Delaware Township **, HEREBY NOTIFIES THE** Jefferson **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

5.565

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is ~~4.426~~. The date of our hearing is Sept 2 at 9 AM/PM and will be held at Delaware Twsp address in Valley Falls, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this 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, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Resolution No 2025-01

A RESOLUTION OF THE County OF Jef, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Jefferson was calculated as 4.436 mills by the Jefferson County Clerk; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF _____:

The ~~County~~ TWP of Delaware shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.565 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 July (month and year) and SIGNED by the Governing Body.

Lee M Welton
Terry Scarlett
Philip Huffman

Attested:
Julie Dunker
County Clerk

Roll Call Vote

A Roll Call Vote of the Delaware Township To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9-2-2025

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Philip Huffman	X		
Terry Scarlett	X		
Lee Welborn	X		
TOTAL	3		

Certified: Julie Dunkle

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

The governing body of
Delaware Township
Jefferson County
will meet on September 2, 2025 at 9:00 a.m. at Delaware Township Hall, 501 Broadway St. 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 Jefferson 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	65,000	1.638	84,200	1.366	112,950	62,965	2.391
Debt Service							
Library	65,832	2.854	66,915	2.526	90,300	83,610	3.174
Road							
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	130,832	4.492	151,115	3.892	203,250	146,576	5.565
					*Funds Supported by Township Only - Revenue Neutral Rate***		*0.000*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*4.426*
Less: Transfers	0		0		0		
Net Expenditure	130,832		151,115		203,250		
Total Tax Levied	94,411		93,457		xxxxxxxxxxxxx		
Total Assessed Valuation	21,011,632		24,006,640		26,339,095		
Township Assessed Valuation Only					16,081,699		

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*

Lee Welborn
Township Treasurer

MOVING?
TELL US!
The Vindicator
785-945-3257

Trust to Perry Johnson and April Johnson, Lot 44, Block B, Lake Shore Estates Blk. B.

WD: Ross D. Brinker, et al, to Tyler Pracht, et al, two tracts in the SW1/4 of 3-8-18.

WD: JWB LLC to JWB LLC, two tracts in the NE1/4 survey 2025R1923 of 19-11-20.

WD: JWB LLC to Donald G. Parr Jr., et al, a tract in the NE1/4 survey 2025R1923 of 19-11-20.

TD: Donald G. Parr Jr., et al,



Meeting all your real estate needs in KS & MO
1-800-994-1742


PIA FRIEND
Joy E Mestagh
Realtor
816.830.2731

10-03-2024

HOLLAND Eye Clinic
Jeannette Holland, O.D. • Heath Holland, O.D.
US Hwy 59 • P.O. Box 638 • Oskaloosa, Kansas 66066
Phone: 785.863.2000 • Fax: 785.863.2333

MOVING SALE
Aug. 22 -24 • 8 a.m. to 5 p.m.
Eagle collection and a variety of other items.
17541 134th St., Winchester
3 miles south of Winchester and ¼ mile east of Wellman Rd.
Don't miss this one!

FOR RENT
Brown Brothers Self-Storage
105 Sycamore St., Valley Falls
Rates/availability:
785-215-2636
785-215-1414

4 bedroom house on hwy. Remodeled. New heat & AC. Comes with appliances. Yard care provided. No pets. $1,000 per month with references.
913-886-6515 or 913-370-3798

PUBLIC NOTICE

(Published in The Valley Falls Vindicator August 21, 2025) 1t

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

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Jefferson County
will meet on September 2, 2025 at 9:00 a.m. at Delaware Township Hall, 501 Broadway St. 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 Jefferson 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.

Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate 2025 Expenditures	Current Year Estimate 2025 Actual Tax Rate*	Proposed Budget 2026 Budget Authority for Expenditures	Proposed Budget 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget 2026 Proposed Estimated Tax Rate*
General	65,000	1.638	84,200	1.369	112,950	62,965	2.391
Debt Service							
Library	65,832	2.854	66,915	2.526	90,300	83,610	3.174
Road							
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	130,832	4.492	151,115	3.892	203,250	146,576	5.565
*Funds Supported by Township Only - Revenue Neutral Rate**							0.000
*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**							4.426
Less: Transfers	0		0		0		
Net Expenditure	130,832		151,115		203,250		
Total Tax Levied	94,411		93,457		xxxxxxxxxxxxx		
Total Assessed Valuation	21,011,632		24,006,640		26,339,095		
Township Assessed Valuation Only					16,081,699		

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*

Lee Welborn
Township Treasurer