CERTIFICATE

2025

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Irving 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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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			0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	5	232,239	215,178	15.265
Special Machinery		5			
Totals		xxxxxx	232,239	215,178	15.265
Budget Hearing Notice		0			
Combined Rate and Budget Hearing Notice		6			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
14,096,353
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 13.791

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcgloabal.net

Attest: August 21 2024
Nicole McCoo
County Clerk

Nicholas Blevins

Governing Body

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

Election held for Mills for years.

CPA Summary

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the Irving Township was calculated as13.791 mills by the Brown County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 20, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Irving 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 Irving Township:

The Irving Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 13.791 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 20 day of August (month and year) and SIGNED by the Governing Body.

Attested:

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Nicholas Blevins	x		
	X		
	x		
Total			

Attested: _____

Irving Township
Brown County

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		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	194.178	5,139	339	1,222	956	44
	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	194.178	5,139	339	1,222	956	44

County Treas Motor Vehicle Estimate 5,139

County Treas Recreational Vehicle Estimate 339

County Treas 16/20M Vehicle Estimate 1,222

County Treas Commercial Vehicle Tax Estimate 956

County Treas Watercraft Tax Estimate 44

MVT Factor 0.02647

RVT Factor 0.00175

16/20M Factor 0.00629

Comm Veh Factor 0.00492

Watercraft Factor 0.00023

2025

Irving Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Irving Township
Brown County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
Grader	12/21/17	84	3.40	122,202	18,972	19,709	19,709
Backhoe	4/1/22	36	5.00	50,000	33,333	17,910	17,910
				Total	**52,305**	**37,619**	**37,619**

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

Irving Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	3,051	3,535	2,152
Receipts:			
Ad Valorem Tax	180,147	194,178	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,538	5,139
Recreational Vehicle Tax		310	339
16/20M Vehicle Tax		1,035	1,222
Commercial Vehicle Tax		1,041	956
Watercraft Tax		39	44
Special Highway/Gasoline Tax		4,684	5,234
Gross Earnings (Intangibles) Tax	1,843	1,237	1,975
CS Bank			
Co-Op Patronage	157		
Sale of Equipment (backhoe +)			
Insurance Refund			
Rick Bryan	15,000		
Across the River Farms			
Interest on Idle Funds	47		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**197,194**	**207,062**	**14,909**
Resources Available:	**200,245**	**210,597**	**17,061**
Expenditures:			
Officers Pay		7,500	7,500
Salaries Wages & KPERS	41,313	41,000	41,000
Employee Benefits	8,126	14,000	14,000
Road Maintenance		15,000	15,000
Road Materials	43,425	60,285	66,169
Equipment			
Equipment Repairs	4,168	10,000	10,000
Insurance	12,028	14,500	14,500
Fuel/Supplies & Other	32,904	20,000	20,000
Budget & Publications	257	350	350
Robinson Fire Deparatment	5,000	6,000	6,000
Grader Payment	19,709	19,710	19,710
Supplies & Bank Fees	10	100	100
CSB Loan-Backhoe	17,910		17,910
Rick Bryan	10,000		
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous	1,860		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**196,710**	**208,445**	**232,239**
Unencumbered Cash Balance Dec 31	3,535	2,152	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	188,095	208,445	232,239
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	232,239
		Tax Required	215,178
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	215,178

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	0
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

(Published in the Hiawatha World Pri. 7/05/24)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Irving Township
Brown County
will meet on August 20, 2024 at 1:30 PM at 3137 Prairie Road, White Cloud 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 Brown County Clerk's office and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation

	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
Road	196,710	11.626	308,445	13.113	232,239	215,178	15.282
Special Machinery							
Totals	196,710	11.626	208,445	13.113	232,239	215,178	15.282
						*Revenue Neutral Rate***	*13.791*
Less: Transfers	0		0		0		
Net Expenditure	196,710		208,445		232,239		
Total Tax Levied	173,187		194,178		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	16,896,260		14,807,886		14,080,355		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
Other	0		0		0		
Lease Purchase Principal	55,116		37,351		52,305		
Total	55,116		37,351		52,305		

*Tax rates are expressed in mills.

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

J W Reese
Clerk

AFFIDAVIT OF PUBLICATION

HIAWATHA WORLD
PO BOX 1283
HUTCHINSON, KS 67504-1283

STATE OF KANSAS } SS
COUNTY OF BROWN }

Account Number: 130207
Ad Number: 2443190
Description: Irving Twp Budget Hearing
Ad Cost: $64.50

Sandra Ridings, being first duly sworn, says:

That she is the Agent of the the Hiawatha World, a weekly newspaper of general circulation, printed and published in Hiawatha, Brown County, Kansas; that the publication, a copy of which is attached hereto, was published in said newspaper on the following dates:

July 5, 2024

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Kellie Hunt for Sandra Ridings
Agent

Subscribed to and sworn to me this 4th day of October 2024.

Rhonda Sue Lindbergh
Notary Public
Clay County Missouri
ID#: 21823222
My commission expires: 6-16-2025

RHONDA SUE LINDBERGH
Notary Public, Notary Seal
State of Missouri
Clay County
Commission # 21823222
My Commission Expires 06-16-2025

RICK BRYAN
IRVING TOWNSHIP TREASURER
2052 290TH ST.
HIAWATHA, KS 66434

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Irving Township, HEREBY NOTIFIES THE Brown County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 15.282. The date of our hearing is August 20, 2024 at 1:30 PM and will be held at 3137 Prairie Road, White Cloud , Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on _____, 2024.

(Seal)

Clerk or Officer of Governing Body