CERTIFICATE

2026

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
Grant 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.

YES

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	51,008	15,636	1.947
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	189,265	171,681	21.381
Fire		7	47,846	45,676	5.688
Non-Budgeted Funds		8			
Special Machinery		6			
Totals		xxxxxx	288,119	232,993	29.016
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			8,029,595
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	28.166
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Gudenkauf and Malone, Inc

Address:
639 N Main St P.O. Box 631
Russell, KS 67665

Email:
accountants@gmbinc.net

Attest: October 8 2025

County Clerk

COUNTY CLERK Seal RUSSELL CO. KANSAS

x 09/10/25
x
x 9/10/25

Governing Body

Special Road Election held _____ for: ____ Mills for ___ years.
First levy in _____.

CPA Summary

Grant Township
Russell 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	43,292	2,224	32	193	184	66
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	147,895	7,600	107	660	628	228
	0	0	0	0	0	0
	0	0	0	0	0	0
Fire	34,792	1,788	25	155	148	54
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	225,979	11,612	164	1,008	960	348

County Treas Motor Vehicle Estimate 11,612

County Treas Recreational Vehicle Estimate 164

County Treas 16/20M Vehicle Estimate 1,008

County Treas Commercial Vehicle Tax Estimate 960

County Treas Watercraft Tax Estimate 348

MVT Factor 0.05139

RVT Factor 0.00073

16/20M Factor 0.00446

Comm Veh Factor 0.00425

Watercraft Factor 0.00154

2026

Grant 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	45,000	500	500	KSA 80-122
Road	Special Machinery	6,500	-	-	KSA 68-141g
	Total	51,500	500	500	
	Adjustments*				
	Adjusted Totals	51,500	500	500	

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

Grant Township
Russell 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										
None										
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 leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Grant 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	1,284	33,549	32,673
Receipts:			
Ad Valorem Tax	47,440	43,292	xxxxxxxxxxxxxxx
Delinquent Tax	185	0	
Motor Vehicle Tax	1,899	2,414	2,224
Recreational Vehicle Tax	30	34	32
16/20 M Vehicle Tax	54	179	193
Commercial Vehicle Tax	196	119	184
Watercraft Tax	0	101	66
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**49,804**	**46,139**	**2,699**
Resources Available:	**51,088**	**79,688**	**35,372**
Expenditures:			
Officers Pay	0	0	0
Salaries & Wages	0	0	0
Employee Benefits	0	300	300
Supplies	946	465	465
Equipment	0	42,683	44,095
Buildings Maintenance	513	2,500	2,500
Insurance	200	400	400
Utilities	3,108	167	2,748
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)	12,772	500	500
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**17,539**	**47,015**	**51,008**
Unencumbered Cash Balance Dec 31	33,549	32,673	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	51,987	47,015	51,008
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	51,008
		Tax Required	15,636
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	15,636

CPA Summary

Grant 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	1,383	6,011	4,374
Receipts:			
Ad Valorem Tax	138,279	147,895	xxxxxxxxxxxxxxx
Delinquent Tax	1,516		
Motor Vehicle Tax	7,097	7,035	7,600
Recreational Vehicle Tax	104	97	107
16/20M Vehicle Tax	686	521	660
Commercial Vehicle Tax	613	348	628
Watercraft Tax	0	296	228
Special Highway/Gasoline Tax	4,054	3,973	3,987
Insurance	991		
Interest on Idle Funds	22,648		
Neighborhood Revitalization Rebate			0
Miscellaneous	29		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**176,017**	**160,165**	**13,210**
Resources Available:	**177,400**	**166,176**	**17,584**
Expenditures:			
Officers Pay	3,325	13,925	13,925
Salaries & Wages	47,219	50,750	50,750
Employee Benefits	28,007	2,600	2,600
Fuel	14,730	15,000	15,000
Road Materials and Operation	14,790	26,000	53,013
Equipment	40,123	38,648	38,648
Supplies	2,082	3,000	3,000
Insurance	14,613	11,879	11,879
Cash Reserve (2026 column)			
Transfer to Special Machinery	6,500		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			450
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**171,389**	**161,802**	**189,265**
Unencumbered Cash Balance Dec 31	6,011	4,374	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	155,365	161,802	189,265
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	189,265
		Tax Required	171,681
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	171,681

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	198,649
Transfers from:	
Road Fund	6,500
General Fund(No Levy)	0
General Fund(Gen has Levy)	12,772
Interest on Idle Funds	0
Other	0
Resources Available:	217,921
Total Expenditures	39,000
Unencumbered Cash Balance, Dec 31	**178,921**

CPA Summary

Grant Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	683	31	0
Receipts:			
Ad Valorem Tax	28,518	34,792	xxxxxxxxxxxxx
Delinquent Tax	311		
Motor Vehicle Tax	1,430	1,451	1,788
Recreational Vehicle Tax	21	20	25
16/20M Vehicle Tax	138	107	155
Commercial Vehicle Tax	124	72	148
Watercraft Tax	0	61	54
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**30,542**	**36,503**	**2,170**
Resources Available:	**31,225**	**36,534**	**2,170**
Expenditures:			
Operating	29,594	30,224	40,876
Equipments	0	6,310	6,310
Transfer	1,600		660
Cash Reserve (2026 column)			
Miscellaneous	0		
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**31,194**	**36,534**	**47,846**
Unencumbered Cash Balance Dec 31	31	0	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	31,194	37,194	47,846
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,846
		Tax Required	45,676
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	45,676

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	xxxxxxxxxxxxx
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:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
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

Grant Township

NON-BUDGETED FUNDS

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

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Fire Machinery			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	131,500	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		131,500
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Fire	1,600									
Total Receipts	1,600	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,600
Resources Available:	133,100	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	133,100
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	133,100	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	133,100 **
										133,100 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Grant Township
Russell County
will meet on September 10, 2025 at 6:30 PM at Grant Township Building, 18501 I-70 Rd, Russell, KS 67665 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 Russell 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	17,539	5.993	47,015	5.563	51,008	15,636	1.949
Road	171,389	17.464	161,802	19.005	189,265	171,681	21.397
Fire	31,194	3.602	36,534	4.471	47,846	45,676	5.693
Non-Budgeted Funds							
Special Machinery	39,000						
Totals	259,122	27.059	245,351	29.039	288,119	232,993	29.039
						*Revenue Neutral Rate***	*28.166*
Less: Transfers	51,500		500		500		
Net Expenditure	207,622		244,851		287,619		
Total Tax Levied	225,984		225,979		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	8,351,514		7,781,927		8,023,557		
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*

Township Official

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF GRANT TOWNSHIP, HEREBY NOTIFIES THE RUSSELL COUNTY CLERK OF ITS INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is: General 1.949, Road 21.397, Total 29.039.
Fire 5.693

The date of our hearing is _____ at _____ AM/PM

and will be held at _____ in _____, Kansas.

_____ 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 at 5:00 PM.

WITNESS my hand and official seal on July 8, 2025.

(Seal)

Signature

Treasurer

Title

Grant

Tax District

Please include a copy of your Budget Summary Page.

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Grant Township
Russell County
will meet on September 10, 2025 at 6:30 PM at Grant Township Building, 18501 I-70 Rd, Russell, KS 67665 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 Russell 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	17,539	5.993	47,015	5.563	51,008	15,636	1.949
Road	171,389	17.464	161,802	19.005	189,265	171,681	21.397
Fire	31,194	3.602	36,534	4.471	47,846	45,676	5.693
Non-Budgeted Funds							
Special Machinery	39,000						
Totals	259,122	27.059	245,351	29.039	288,119	232,993	29.039
						*Revenue Neutral Rate***	*28.166*
Less: Transfers	51,500		500		500		
Net Expenditure	207,622		244,851		287,619		
Total Tax Levied	225,984		225,979		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	8,351,514		7,781,927		8,023,557		
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*

Township Official

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Russell County News***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Russell, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 17 day of July, 2025, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 21 day of July, 2025.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires 11-23-25

[signature]
Notary Public's Signature

Publication Fee $ 109.00

Affidavit, Notary's Fee $ 1.00

Additional copies ___ @___ $ _____

Total Publication Fee $ 110.00

Legal Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Grant Township
Russell County
will meet on September 10, 2025 at 6:30 PM at Grant Township Building, 18501 170 Rd, Russell, KS 67665 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 Russell 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	17,539	5.993	47,015	5.563	51,008	15,636	1.949
Road	171,389	17.464	161,802	19.005	189,265	171,681	21.397
Fire	31,194	3.602	36,554	4.471	47,846	45,676	5.693
Non-Budgeted Funds							
Special Machinery	39,000						
Totals	259,122	27.059	245,351	29.039	288,119	232,993	29.039
						Revenue Neutral Rate**	28.166
Less: Transfers	51,500		500		500		
Net Expenditure	207,622		244,851		287,619		
Total Tax Levied	223,984		225,979				
Assessed Valuation: Township	8,351,514		7,781,927		8,023,557		
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 rate are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

[signature]
Township Official

Page No •

July 17

Resolution No. 2-25

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

WHEREAS, the Revenue Neutral Rate for the Grant Township was calculated as 28.1060 mills by the Russell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on Sept 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Grant 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 GRANT TOWNSHIP:

The Grant Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 28.1060 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 10th day of Sept., 2025, and **SIGNED** by the Governing Body.

X

X

X

Attested:

_____

Roll Call

Grant Township
Hearing to Exceed Revenue Neutral Rate:
Resolution #

Governing Body Member	Yes	No	Abstained/ Absent
Jamie Tomlinson	✓		
Jason Ney	✓		
Donald F. Krug	✓		
TOTAL	3		

Attested: