CERTIFICATE 2026

To the Clerk of Marshall, State of Kansas
We, the undersigned, officers of
Blue Rapids 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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		58,987	55,401	18.365
Non-Budgeted Funds					
Special Machinery					
Totals		xxxxxx	58,987	55,401	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					3,016,669
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	15.284
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: 10 - 1 , 2025
Sandra K Welson
County Clerk

Jim Kotapish Trustee
Marlee Burgett Treasurer

Governing Body

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

CPA Summary

Blue Rapids Township
Marshall

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	45,981	1,475	82	966	248	3
	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	45,981	1,475	82	966	248	3

County Treas Motor Vehicle Estimate 1,475

County Treas Recreational Vehicle Estimate 82

County Treas 16/20M Vehicle Estimate 966

County Treas Commercial Vehicle Tax Estimate 248

County Treas Watercraft Tax Estimate 3

MVT Factor 0.03208

RVT Factor 0.00178

16/20M Factor 0.02101

Comm Veh Factor 0.00539

Watercraft Factor 0.00007

2026

Blue Rapids 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	3,020	-	-	KSA 68-141g
	Total	3,020	0	0	
	Adjustments*				
	Adjusted Totals	3,020	0	0	

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

0
0

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
2013 JD 670G	7/30/25	48	4	41760.00	—	9275.48	9362.36
Motor Grader							
SN# 1OW06GXLDE							
655694							
				Total	**0**	9275.48	9362.36

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

Blue Rapids 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	1,154	225	812
Receipts:			
Ad Valorem Tax	46,917	45,981	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,378	1,475
Recreational Vehicle Tax		95	82
16/20M Vehicle Tax		817	966
Commercial Vehicle Tax		451	248
Watercraft Tax		15	3
Special Highway/Gasoline Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**46,917**	**48,737**	**2,774**
Resources Available:	**48,071**	**48,962**	**3,586**
Expenditures:			
Salaries & Wages	3,990	5,500	5,500
Employee Benefits	334	400	400
Contract Work	3,933	3,000	3,000
Road Materials	28,458	29,000	30,500
Insurance	1,346	2,000	2,000
Officer Pay	1,419	0	0
Equipment Repairs	2,026	4,000	4,000
Fuel & Oil	2,942	4,000	4,000
Accountant	45	150	150
Equipment	0	0	9,337
Budget & Publications	334	100	100
Cash Reserve (2026 column)			
Transfer to Special Machinery	3,020		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**47,847**	**48,150**	**58,987**
Unencumbered Cash Balance Dec 31	225	812	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	47,847	48,822	58,987
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,987
		Tax Required	55,401
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	55,401

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	38,949
Transfers from:	
Road Fund	3,020
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	33
Other	
Resources Available:	42,002
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**42,002**

CPA Summary

Blue Rapids 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:		
Land Management			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
MS Co Treasurer	860									
Total Receipts	860	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	860
Resources Available:	860	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	860
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Edwards Quarry	860									
Total Expenditures	860	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	860
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

Page No.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Blue Rapids Township
Marshall
will meet on August, 27, 2005 at 7:00 PM at 1076 Apache Lane Blue Rapids, KS 66411 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 1076 Apache Lane Blue Rapids, KS 66411 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							
Debt Service							
Library							
Road	47,847	13.053	48,150	14.848	58,987	55,401	18.414
Non-Budgeted Funds	860						
Special Machinery							
Totals	48,707	13.053	48,150	14.848	58,987	55,401	18.414
						*Revenue Neutral Rate***	*15.284*
Less: Transfers	3,020		0		0		
Net Expenditure	45,687		48,150		58,987		
Total Tax Levied	42,903		45,981		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,286,899		3,096,895		3,008,664		
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*

Mark Borgerding
Treasurer

Resolution No. 1-2026

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

WHEREAS, the Revenue Neutral Rate for the Blue Rapids Township was calculated as 15.284 mills by the Marshall County County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 08-27-25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Blue Rapids 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 Blue Rapids Township**:**

The Blue Rapids Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 15.284 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 27 day of August 2025 (month and year) and **SIGNED** by the Governing Body.

Jim Kotapish

Mark W. Burgund

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on 8-27-25

Resolution No. 1 - 2026

Governing Body Member	Yes	No	No Vote
Jim Kotapish	X		
Kurt Skalla		X	
Mark W. Borgerding	X		
TOTAL			

Certified: Mark W. Borgerding Treasurer

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Marysville Advocate, a newspaper printed and published in the City of Marysville, County of Marshall, State of Kansas, and 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 the hereto attached:

PUBLICATION DATES:
Aug. 14, 2025

NOTICE ID: kvedFRfLJd4Gz4WBZ7zn
NOTICE NAME: Blue Rapids Township Budget Hearing
Publication Fee: 75.02

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Anjana Bhadoriya

(Signed)_____

SHERI SMITH
Notary Public - State of Florida
Commission # HH355333
Expires on May 31, 2028

VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 08/19/2025

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

Newspaper page size: Width: 10.25 in., Height: 21.00 in.

BUDGET HEARING

State of Kansas
Township

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Blue Rapids Township
Marshall

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General							
Debt Service							
Library							
Road	47,347	12.053	48,150	14.848	58,987	55,401	18.414
Non-Budgeted Funds	860						
Special Machinery							
Totals	48,207	12.053	48,150	14.848	58,987	55,401	18.414
						Revenue Neutral Rate**	13.735
Less Transfers	3,020		0		0		
Net Expenditure	45,647		48,150		58,987		
Total Tax Levied	45,903		48,990		XXXXXXXXXXXXXXX		
Assessed Valuation							
Township	3,760,976		3,809,205		3,010,864		
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

Mark Borgerding
Treasurer

(First published in The Marysville Advocate on Thursday, Aug 14, 2025)