## CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
**Kaw 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.

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| Fund | K.S.A. | | 2026 Adopted Budget: Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| General | 79-1962 | | 64,870 | 54,569 | 2.30 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | | | | |
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| | | | | | |
| Special Machinery | | | | | |
| Totals | | xxxxxxx | 64,870 | 54,569 | |

| | |
|---|---|
| Budget Hearing Notice | |
| Combined Rate and Budget Hearing Notice | |
| Rate Hearing Notice | |
| Neighborhood Revitalization Rebate | |

| | |
|---|---|
| County Clerk's Use Only | |
| 23,713,833 | |
| Nov 1, 2025 Total Assessed Valuation | |
| Revenue Neutral Rate | 2.157 |
| Exceeding | 2.300 |

Assisted by:

Address:

Email:

Attest: 2025

County Clerk

Treasurer

Clerk

Trustee

Governing Body

Special Road Election held for Mills for years.

First levy in

Kaw Township
Jefferson 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 | 51,203 | 4,704 | 177 | 133 | 194 | 69 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Library | 0 | 0 | 0 | 0 | 0 | 0 |
| Road | 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 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 51,203 | 4,704 | 177 | 133 | 194 | 69 |

County Treas Motor Vehicle Estimate 4,704

County Treas Recreational Vehicle Estimate 177

County Treas 16/20M Vehicle Estimate 133

County Treas Commercial Vehicle Tax Estimate 194

County Treas Watercraft Tax Estimate 69

MVT Factor 0.09187

RVT Factor 0.00346

16/20M Factor 0.00260

Comm Veh Factor 0.00379

Watercraft Factor 0.00135

2026

Kaw 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 | - | - | - | |
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| | | | | | |
| | 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.

Kaw 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 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 |
|---|---|---|---|---|---|---|---|
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| | | | | **Total** | **0** | **0** | **0** |

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

Kaw 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 | 7,046 | 7,819 | 4,924 |
| Receipts: | | | |
| Ad Valorem Tax | 51,872 | 51,203 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 734 | 100 | 100 |
| Motor Vehicle Tax | 5,332 | 5,039 | 4,704 |
| Recreational Vehicle Tax | 200 | 202 | 177 |
| 16/20 M Vehicle Tax | 231 | 195 | 133 |
| Commercial Vehicle Tax | 220 | 206 | 194 |
| Watercraft Tax | | 160 | 69 |
| LAVTR | | | 0 |
| Gross Earnings (Intangibles) Tax | | | 0 |
| Co Treas Bal Jan 1 | 930 | | |
| Co Treas Bal Dec 31 | -990 | | |
| | | | |
| Rent | 2,277 | | |
| Misc | 60 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **60,866** | **57,105** | **5,377** |
| **Resources Available:** | **67,912** | **64,924** | **10,301** |
| Expenditures: | | | |
| | | | |
| Officers Pay | | | |
| Salaries & Wages | | | |
| Employee Benefits | | | |
| Supplies | | | |
| Equipment | | | |
| Buildings Maintenance | | | |
| Insurance | | | |
| General Operating Expense | 60,093 | 60,000 | 64,870 |
| | | | |
| | | | |
| | | | |
| 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 Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **60,093** | **60,000** | **64,870** |
| Unencumbered Cash Balance Dec 31 | 7,819 | 4,924 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 109,010 | 65,000 | 64,870 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 64,870 |
| | | Tax Required | 54,569 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 54,569 |

| CPA Summary |
|---|
| |

# PUBLIC NOTICE

(Published in The Valley Falls Vindicator July 31, 2025)1t

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

The governing body of
Kaw Township and Kaw Fire District #1
Jefferson County
will meet on September 17, 2025 at 7:00 p.m. at Grantville Community Bld., 3877 South St., Grantville 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 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 | 60,093 | 2.442 | 60,000 | 2.260 | 64,870 | 54,569 | 2.300 |
| Fire General | 93,000 | 3.867 | 90,000 | 3.702 | 101,300 | 83,905 | 3.536 |
| Totals | 153,093 | 6.309 | 150,000 | 5.962 | 166,170 | 138,474 | 5.836 |
| | | | | | *Revenue Neutral Rate-Township General*** | | *2.157* |
| | | | | | *Revenue Neutral Rate-Fire District*** | | 3.536 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 153,093 | | 150,000 | | 166,170 | | |
| Total Tax Levied | 136,979 | | 135,144 | | xxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township General | 21,708,503 | | 22,675,450 | | 23,728,757 | | |
| Library | | | | | | | |
| Fire District | 21,708,503 | | 22,675,450 | | 23,728,757 | | |
| Outstanding Indebtedness, Jan 1 | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 6,380 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 6,380 | | 0 | | 0 | | |

*Tax rates are expressed in mills.

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

Douglas Brumbaugh, Township Treasurer

Resolution No. 2025-03

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

WHEREAS, the Revenue Neutral Rate for the County of Kaw Township was calculated as 2.157 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 9-17-2025 (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** Jefferson: Kaw Township

The County of Jefferson shall levy a property tax rate exceeding the Revenue Neutral Rate of ~~2.157~~ 2.300 mills. for Kaw Township

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 17 day of Sept. 2025 (month and year) and SIGNED by the Governing Body.

Matthew A Ste — clerk
Jerry Fra — TRUSTEE
Douglas Rh — treasurer

Attested:
Julie Dunkle
County Clerk

## Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on 9-17-2025

Resolution No. 2025-03

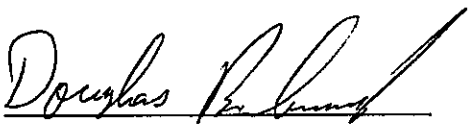
| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Doug Brumbaugh | X | | |
| Matthew R Starr | X | | |
| Jerry Fraz | X | | |
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| | | | |
| TOTAL | | | |

Certified: Julie Dunkle

# KAW TOWNSHIP

**September 17, 2025;**

**The Township Board met on September 17, 2025, to discuss 2026 Budget. All Board members were present for the meeting. A motion was made to exceed the Revenue Neutral rate for Kaw Township. The resolution 2025-03 passed with all Board members voting in favor.**

**Douglas Brumbaugh** 

**Jerry Franz** 

**Matt Stanwix** 