CERTIFICATE

2026

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Garfield 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	15,100	12,843	5.516
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	107,600	88,292	60.825
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Special Machinery		6			
Totals		xxxxxx	122700	101135.66	66.341
Budget Hearing Notice				Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7		Garfield Township	1,451,586
Rate Hearing Notice				City of Garfield	876,911
Neighborhood Revitalization Rebate				0	
				Nov 1, 2025 Total Assessed Valuation	2,328,497

Township Only Funds Revenue Neutral Rate	60.844
Township/3rd Class City Funds Revenue Neutral Rate	5.213

Assisted by:
Simmons & Simmons Inc

Address:
111 E. 8th Street
Larned, KS 67550
Email
cpcox@ssaccountant.com

Attest: September 15, 2025

County Clerk

Governing Body

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

RECEIVED
SEP 15 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

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	5.583	242	530	14	8	0	7	0	21	1	5
...	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
...	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	66.540	2,887		175		0		0		4	
	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
...		0.000	0	0	0	0	0	0	0	0	0	0
...		0.000	0	0	0	0	0	0	0	0	0	0
	Total	72.123	3,129		190		0		0		4	
	Total - 3rd Class City Levies (***)	5.583		530		8		7		21		5

2026

Garfield 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	-	5,000	5,000	KSA 68-141g
	Total	0	5,000	5,000	
	Adjustments*				
	Adjusted Totals	0	5,000	5,000	

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

Garfield Township
Pawnee 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										
"None"										
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
"None"							
				Total	**0**	**0**	**0**

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

Garfield Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	1,644	2,224	1,430
Receipts:			
Ad Valorem Tax	11,151	12,138	xxxxxxxxxxxxxxx
Delinquent Tax	306		
Motor Vehicle Tax	736	734	772
Recreational Vehicle Tax	20	19	23
16/20 M Vehicle Tax	0	8	7
Commercial Vehicle Tax	20	3	21
Watercraft Tax	0	4	3
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds	1,391	675	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,624**	**13,581**	**826**
Resources Available:	**15,268**	**15,805**	**2,257**
Expenditures:			
Officers Pay	1,440	1,440	1,400
Employee Benefits	7,475	7,800	8,500
Operating Expense	129	135	200
Accounting			
Fire Contract	4,000	5,000	5,000
Buildings Maintenance			
Insurance			
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)			
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**13,044**	**14,375**	**15,100**
Unencumbered Cash Balance Dec 31	2,224	1,430	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	14,390	14,940	15,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,100
		Tax Required	12,843
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	12,843

Garfield Township
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

2026

Road	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	13,308	16,325	16,242
Receipts:			
Ad Valorem Tax	83,129	88,319	xxxxxxxxxxxxx
Delinquent Tax	567		
Motor Vehicle Tax	2,726	2,466	2,887
Recreational Vehicle Tax	162	129	175
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	3	4
Special Highway/Gasoline Tax	2,278	1,500	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**88,862**	**92,417**	**3,066**
Resources Available:	**102,170**	**108,742**	**19,308**
Expenditures:			
Salaries & Wages	41,120	42,500	45,000
Insurance	5,394	5,500	5,500
Road Maintenance	8,690	22,500	35,000
Road Materials	27,197	13,000	12,750
Equipment & Machinery			
Accounting	2,944	3,500	3,600
Liability Insurance	500	500	750
Cash Reserve (2026 column)			
Transfer to Special Machinery		5,000	5,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**85,845**	**92,500**	**107,600**
Unencumbered Cash Balance Dec 31	16,325	16,242	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	106,250	105,675	107,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	107,600
		Tax Required	88,292
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	88,292

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	95,097
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	**95,097**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**95,097**

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

The governing body of
Garfield Township
Pawnee County
will meet on August 20, 2025 at 7:00 PM at Garfield City Building 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 Simmons & Simmons Inc., 111 E 8th St, Larned, KS 67550 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	13,044	5.294	14,375	5.583	15,100	12,843	5.516
Debt Service							
Library							
Road	85,845	61.900	92,500	66.540	107,600	88,292	60.825
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	98,889	67.194	106,875	72.123	122,700	101,136	66.341
					*Funds Supported by Township Only - Revenue Neutral Rate***		*60.844*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*5.213*
Less: Transfers	0		5,000		5,000		
Net Expenditure	98,889		101,875		117,700		
Total Tax Levied	100,503		100,457		xxxxxxxxxxxxx		
Total Assessed Valuation	2,293,337		2,174,094		2,328,497		
Township Assessed Valuation Only					1,451,586		

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*

Eldon Meckfessel
Trustee

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so 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 Larned 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 15546, 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____

F W Mer

SUBSCRIBED and sworn to before me this 17 day of July, 2025

Patty Smith
Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 67.83

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 17, 2025) 1t

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

The governing body of
Garfield Township
Pawnee County
will meet on August 20, 2025 at 7:00 PM at Garfield City Building 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 Simmons & Simmons Inc., 111 E 9th St, Larned, KS 67550 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	13,044	5.294	14,379	5.585	15,100	12,843	5.516
Debt Service							
Library							
Road	85,945	61.980	92,500	85.340	107,000	98,292	66.825
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	98,989	67.196	106,879	72.123	122,700	101,136	66.341
					Funds Supported by Township Only - Revenue Neutral Rate**		68.847
					Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**		4.719
Less: Transfers	0		5,000		5,000		
Net Expenditure	98,989		101,879		117,700		
Total Tax Levied	100,503		100,757		xxxxxxxxxxxx		
Total Assessed Valuation	2,293,337		2,174,094		2,306,487		
Township Assessed Valuation Only					1,451,584		

Outstanding Indebtedness,

	2023	2024	2025
Jan 1			
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

Eldon Meakfessel
Trustee

Resolution No. 1-25

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

WHEREAS, the Township/3rd Class City Revenue Neutral Rate for the Garfield Township was calculated as 5.213 mills by the Pawnee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Garfield 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, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Garfield 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 GARFIELD TOWNSHIP:

The Garfield Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.516 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 20th day of August 2025 and SIGNED by the Governing Body.

Attested:

_____

Roll Call Vote

A Roll Call Vote of the Garfield Township To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 20, 2025
Resolution No. 1-25

Governing Body Member	Yes	No	No Vote
Elaine E. Mayfield	✓		
[illegible]	✓		
[illegible]	✓		
TOTAL			

Certified:

_____