CERTIFICATE 2026

To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of
Kapioma 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	5	3,742	1,978	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	120,411	94,573	
Special Machinery		6			
Totals		xxxxxx	124,153	96,551	
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	15.004
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: 2025

County Clerk

Governing Body

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

CPA Summary

To the Clerk of Atchison County,
We, the undersigned, officers of
Kapioma 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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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	3,742	1,978	.307
Debt Service	10-113				
Library	12-1220				
Road	68-518a	6	120,411	94,573	14.685
Special Machinery		6			
Totals		XXXXXX	124,153	96,551	14.992
Budget Hearing Notice		0			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
6,440,028
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	15.004
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: November 25 2025
County Clerk

Damon Bonar Treasurer
Russell Rejchart Clerk
Gregg Gould Trustee

Governing Body

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

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Kapioma Township
Atchison County
will meet on July 21, 2025 at 7:00 pm at Harrington Community Building, 1301 KS Hwy 116, Holton 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 Atchison 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	2,886	0.283	3,300	0.295	3,742	1,978	0.307
Road	125,433	13.530	98,809	14.067	120,411	94,573	14.695
Special Machinery	158,936						
Totals	287,255	13.813	102,109	14.362	124,153	96,551	15.002
						*Revenue Neutral Rate***	*15.004*
Less: Transfers	20,209		0		0		
Net Expenditure	267,046		102,109		124,153		
Total Tax Levied	96,551		96,551		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	6,989,834		6,723,164		6,435,940		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Russell Reichart
Clerk

Publish: Atchison Globe
Date: July 10, 2025
3645230

Kapioma Township
Atchison 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	1,978	107	2	20	10	2
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	94,573	5,102	99	980	462	81
	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	96,551	5,209	101	1,000	472	83

County Treas Motor Vehicle Estimate 5,209

County Treas Recreational Vehicle Estimate 101

County Treas 16/20M Vehicle Estimate 1,000

County Treas Commercial Vehicle Tax Estimate 472

County Treas Watercraft Tax Estimate 83

MVT Factor 0.05395

RVT Factor 0.00105

16/20M Factor 0.01036

Comm Veh Factor 0.00489

Watercraft Factor 0.00086

2026

Kapioma 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	1,165	-	-	KSA 80-1406b
General	Special Machinery	-	-	-	
Road	Special Machinery	19,044	-	-	KSA 68-141g
	Total	20,209	0	0	
	Adjustments*				
	Adjusted Totals	20,209	0	0	

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

Kapioma Township
Atchison 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
Cat-Grader	12/2024	84	5.99	145,600	128,249	19,366	19,366
				Total	**128,249**	**19,366**	**19,366**

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

Kapioma 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	2,198	1,710	1,011
Receipts:			
Ad Valorem Tax	2,398	1,978	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		96	107
Recreational Vehicle Tax		3	2
16/20 M Vehicle Tax		25	20
Commercial Vehicle Tax		4	10
Watercraft Tax		2	2
LAVTR			0
Gross Earnings (Intangibles) Tax		518	637
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-25	-25
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,398**	**2,601**	**753**
Resources Available:	**4,596**	**4,311**	**1,764**
Expenditures:			
Officers Pay	831	1,000	1,000
Salaries & Wages	390	500	500
Employee Benefits			
Supplies		300	300
Utilities	500	600	800
Equipment			
Buildings Maintenance		550	792
Insurance			
Budget & Publications		350	350
Transfer to Spec. Mach.(No Levy)	1,165		
Does the General Fund have a tax levy	**Not Authorized**		
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**2,886**	**3,300**	**3,742**
Unencumbered Cash Balance Dec 31	1,710	1,011	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,050	3,785	3,742
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,742
		Tax Required	1,978
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,978

CPA Summary

Kapioma 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	19,420	3,102	12,014
Receipts:			
Ad Valorem Tax	109,115	94,573	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,571	5,102
Recreational Vehicle Tax		122	99
16/20M Vehicle Tax		1,091	980
Commercial Vehicle Tax		182	462
Watercraft Tax		82	81
Special Highway/Gasoline Tax		7,250	7,250
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-150	-150
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**109,115**	**107,721**	**13,824**
Resources Available:	**128,535**	**110,823**	**25,838**
Expenditures:			
Officers Pay	1,995	2,250	2,250
Salaries & Wages	12,518	13,000	13,000
Employee Benefits	2,351	2,200	2,200
Road Maintenance		10,000	10,000
Road Materials	20,000	25,000	25,000
Hauling	28,464	34,859	29,095
Equipment	31,064		
Insurance	4,065	3,500	3,500
Supplies & Fuel	5,932	8,000	16,000
Lease Purchase			19,366
Budget & Publications			
Accountant			
Transfer to Special Machinery	19,044		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**125,433**	**98,809**	**120,411**
Unencumbered Cash Balance Dec 31	3,102	12,014	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	128,434	111,809	120,411
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	120,411
		Tax Required	94,573
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	94,573

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	157,936
Transfers from:	
Road Fund	19,044
General Fund(No Levy)	1,165
General Fund(Gen has Levy)	0
Next Era	1,000
Interest on Idle Funds	479
Other	
Resources Available:	179,624
Total Expenditures	158,936
Unencumbered Cash Balance, Dec 31	**20,688**

CPA Summary

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

Russell Reichart
Clerk

Notice of Revenue Neutral Rate Intent

2026

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

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 15.002. The date of our hearing is 0 at 0 and will be held at 0 , Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

X_____ 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.

WITNESS my hand and official seal on _____, 2025.

(Seal)

_____

Clerk or Officer of Governing Body