CERTIFICATE

2026

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Irving 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	5	262,785	215,178	16.360
Special Machinery		5			
Totals		xxxxxx	262,785	215,178	16.360
Budget Hearing Notice		0			
Combined Rate and Budget Hearing Notice		6			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
13,152,370
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	16.361
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcgloabal.net

Attest: July 16 2025

County Clerk

Nicholas Bkus
John W Rock
Rick J Bryan

Governing Body

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

CPA Summary

Irving Township
Brown 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		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	215,178	5,866	358	1,582	1,103	48
	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	215,178	5,866	358	1,582	1,103	48

County Treas Motor Vehicle Estimate 5,866

County Treas Recreational Vehicle Estimate 358

County Treas 16/20M Vehicle Estimate 1,582

County Treas Commercial Vehicle Tax Estimate 1,103

County Treas Watercraft Tax Estimate 48

MVT Factor 0.02726

RVT Factor 0.00166

16/20M Factor 0.00735

Comm Veh Factor 0.00513

Watercraft Factor 0.00022

2026

Irving 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
	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.

Irving Township
Brown 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
Grader	1/1/25	84		150,000	150,000	20,700	20,700
Backhoe	4/1/22	36	5.00	50,000	16,667	17,910	
				Total	**166,667**	**38,610**	**20,700**

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

Irving 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	3,535	24,680	30,707
Receipts:			
Ad Valorem Tax	207,590	215,178	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		5,139	5,866
Recreational Vehicle Tax		339	358
16/20M Vehicle Tax		1,222	1,582
Commercial Vehicle Tax		956	1,103
Watercraft Tax		44	48
Special Highway/Gasoline Tax		5,234	5,200
Gross Earnings (Intangibles) Tax		1,975	2,743
CS Bank			
Co-Op Patronage			
Refund	70		
Insurance Refund			
Rick Bryan	2,000		
Across the River Farms			
Interest on Idle Funds	110		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**209,770**	**230,087**	**16,900**
Resources Available:	**213,305**	**254,767**	**47,607**
Expenditures:			
Officers Pay		7,500	7,500
Salaries Wages & KPERS	31,846		
Employee Benefits	5,947		
Contract Labor		35,000	35,000
Road Maintenance		15,000	15,000
Road Materials	27,920	76,000	132,635
Equipment			
Equipment Repairs	7,982	10,000	10,000
Insurance	11,889	14,500	14,500
Fuel/Supplies & Other	18,999	20,000	20,000
Budget & Publications	284	350	350
Robinson Fire Deparatment	5,000	6,000	6,000
Grader Payment	20,694	21,700	21,700
Supplies & Bank Fees	91	100	100
CSB Loan-Backhoe	17,910	17,910	
Rick Bryan-Reimbursement	12,000		
FEMA:			
Salaries & Wages (Includes taxes & KPERS	10,211		
Fuel & Supplies	567		
Equipment Repairs	3,422		
Materials	13,492		
Insurance	152		
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous	219		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**188,625**	**224,060**	**262,785**
Unencumbered Cash Balance Dec 31	24,680	30,707	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	208,445	232,239	262,785
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	262,785
		Tax Required	215,178
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	215,178

Special Machinery

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

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Irving Township
Brown County
will meet on July 15, 2025 at 1:30 PM at 3137 Prairie Road, White Cloud 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 Brown 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*
Road	188,625	13.113	224,060	15.265	262,785	215,178	16.360
Special Machinery							
Totals	188,625	13.113	224,060	15.265	262,785	215,178	16.360
						*Revenue Neutral Rate***	*16.361*
Less: Transfers	0		0		0		
Net Expenditure	188,625		224,060		262,785		
Total Tax Levied	194,178		215,178		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	14,807,886		14,096,353		13,152,370		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
Other	0		0		0		
Lease Purchase Principal	37,351		52,305		166,667		
Total	37,351		52,305		166,667		

*Tax rates are expressed in mills.

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

JW Reese
Clerk

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Special Machinery							
Totals	188,625	13.113	224,060	15.265	262,785	215,178	16.360
						*Revenue Neutral Rate***	*16.361*
Less: Transfers	0		0		0		
Net Expenditure	188,625		224,060		262,785		
Total Tax Levied	194,178		215,178		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	14,807,886		14,096,353		13,152,370		
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***Revenue Neutral Rate as defined by KSA 79-2988*

JW Reese
Clerk

Publish: Hiawatha World
Date: July 4, 2025
3614010

HIAWATHA
WORLD

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Hiawatha World
607 Utah St, Hiawatha, KS 66434
(785) 742-2111

State of Florida, County of Broward, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Hiawatha World, a newspaper of general circulation, printed and published in Hiawatha, Brown County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

Publication Dates:
- Jul 4, 2025

Notice ID: gnNfmClfZ5w7F1vs00Ks

Notice Name: Irving Township

Publication Fee: $81.79

Edmar Corachia

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH289383
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 07/07/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Irving Township, HEREBY NOTIFIES THE Brown 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 16.36. The date of our hearing is 0 at 1:30 PM and will be held at 3137 Prairie Road, White Cloud , Kansas.

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

XXXXX 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 June 17, 2025.

(Seal)

Clerk or Officer of Governing Body