CERTIFICATE 2026

To the Clerk of KINGMAN COUNTY, State of Kansas
We, the undersigned, officers of
ROCHESTER 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	Amount of 2025 Ad Valorem Tax	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	15,969	12,555	4.340
Road	68-518c	6	79,596	71,429	30.085
Library	12-1220	7	4,500	4,234	1.783
Special Machinery		6			
Totals		xxxxxx	100065	88217.58465	36.208
Budget Hearing Notice		8			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

	County Clerk's Use Only
Final County Assessed	
ROCHESTER TOWNSHIP	2374238
ZENDA CITY	518903
0	
Nov 1, 2025 Total Assessed Valuation	2893141

Township Only Funds Revenue Neutral Rate	31.906
Township/3rd Class City Funds Revenue Neutral Rate	4.344
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Bill Thomas

Address:
322 Sugarcreek Rd, PO BOX 2047
Leicester, NC. 28748

Email:
wt98471@gmail.com

Attest: July 10th, 2025
Carol D. Noblet
County Clerk

Daryl H. Woodard
Jeanne Westerman
[illegible]
Governing Body

OFFICE OF THE COUNTY CLERK OFFICIAL SEAL KINGMAN CO., KANSAS

Special Road Election held
First levy in

for Mills for years

CPA Summary

ROCHESTER TOWNSHIP

2026

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	4.311	918		28	0	97	0	0	0	9	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
	Road	29.673	3,888		162		477		0		7	
		0.000	0		0		0		0		0	
		0.000	0		0		0		0		0	
		0.000	0		0		0		0		0	
***		0.000	0	0	0	0	0	0	0	0	0	0
***	Library	1.730	227	0	9	0	29	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
	Total	35.714	5,032		199		604		0		17	
	Total - 3rd Class City Levies (***)	6.041		0		0		0		0		0

ROCHESTER 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	2,333	-	-	KSA 80-122
Road	Special Machinery	8,343	-	-	KSA 68-141g
Road	Special Machinery				KSA 68-141g
	Total	10,676	0	0	
	Adjustments*				
	Adjusted Totals	10,676	0	0	

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

ROCHESTER TOWNSHIP
KINGMAN 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										
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.

ROCHESTER 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	2,338	865	2,363
Receipts:			
Ad Valorem Tax	12,598	12,557	xxxxxxxxxxxxxxx
Delinquent Tax	377		
Motor Vehicle Tax	1,059	565	918
Recreational Vehicle Tax		10	28
16/20 M Vehicle Tax	154	111	97
Commercial Vehicle Tax		3	0
Watercraft Tax		1	9
Gross Earnings (Intangibles) Tax		0	0
Sale of Lots			
Refunds			
Reimbursements			
Chikaskia Township - Cemetery	1,500	1,500	
Interest on Idle Funds	7		
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,695**	**14,747**	**1,052**
Resources Available:	**18,033**	**15,612**	**3,414**
Expenditures:			
			2,720
Officers Pay	250	600	600
Salaries & Wages		2,338	2,338
Employee Benefits			
Supplies		1,215	1,215
Equipment		2,684	2,684
Buildings Maintenance		113	113
Insurance	800	79	79
Publication	105	161	161
Contractual	900	400	400
Fuel & Oil		1,575	1,575
Cemetery	5,280	4,084	4,084
Zenda Fire Dept	7,500		
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(Gen has Levy)	2,333		
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**17,168**	**13,249**	**15,969**
Unencumbered Cash Balance Dec 31	865	2,363	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	17,168	13,249	15,969
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,969
		Tax Required	12,555
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	12,555

CPA Summary

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: ROCHESTER TOWNSHIP
KINGMAN COUNTY

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$0	$4,234
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$227
Recreational Vehicle Tax	$0	$9
16/20M Vehicle Tax	$0	$29
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$4,499
Difference in Total Taxes:	$4,499	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,409,264	$2,371,365
Did Assessed Valuation Decrease?	Yes	
Levy Rate	1.730	1.785
Difference in Levy Rate:	0.055	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

ROCHESTER 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	0	1	1,332
Receipts:			
Ad Valorem Tax	61,439	71,583	xxxxxxxxxxxxxx
Delinquent Tax	1,816		
Motor Vehicle Tax	3,301	3,171	3,888
Recreational Vehicle Tax		54	162
16/20M Vehicle Tax	689	625	477
Commercial Vehicle Tax		17	0
Watercraft Tax		6	7
Special Highway/Gasoline Tax	2,406	2,220	2,300
Refunds			
Reimbursements	350	3,251	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**70,001**	**80,927**	**6,835**
Resources Available:	**70,001**	**80,928**	**8,167**
Expenditures:			
Officers Pay		1,440	1,440
Salaries & Wages	13,460	16,537	16,537
Employee Benefits	1,123	3,300	3,300
Road Maintenance	12,695	10,364	10,364
Road Materials	16,624	18,334	18,334
Equipment	1,209	7,477	7,477
Insurance	5,314	580	580
Contractual	1,900	737	737
Fuel & Oil, supplies	1,832	12,159	12,159
Zenda Fire Dept	7,500	10,000	10,000
Cash Reserve (2026 column)		-1,332	-1,332
Transfer to Special Machinery	8,343		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**70,000**	**79,596**	**79,596**
Unencumbered Cash Balance Dec 31	1	1,332	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	80,928	81,596	79,596
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	79,596
		Tax Required	71,429
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	71,429

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	36,544
Transfers from:	
Road Fund	8,343
General Fund (No Levy)	0
General Fund (Gen has Levy)	2,333
Interest on Idle Funds	
Other	
Resources Available:	**47,220**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**47,220**

CPA Summary

ROCHESTER TOWNSHIP 2026
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	0	0	0
Receipts:			
Ad Valorem Tax	3,741	4,169	xxxxxxxxxxxxx
Delinquent Tax	111		
Motor Vehicle Tax	194	193	227
Recreational Vehicle Tax		3	9
16/20M Vehicle Tax	49	39	29
Commercial Vehicle Tax		1	0
Watercraft Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,094**	**4,405**	**266**
Resources Available:	**4,094**	**4,405**	**266**
Expenditures:			
Appropriation to Library	4,094	4,405	4,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**4,094**	**4,405**	**4,500**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,400	4,405	4,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,500
		Tax Required	4,234
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,234

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
ROCHESTER TOWNSHIP
KINGMAN COUNTY
will meet on August 12, 2025 at 7:00 pm at 212 N Main, Zenda, KS 67159 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 212 N Main, Zenda, KS 67159 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	17,168	3.917	13,249	4.311	15,969	12,555	4.344
Road	70,000	21.972	79,596	29.673	79,596	71,429	30.121
Library	4,094	1.338	4,405	1.730	4,500	4,234	1.785
Special Machinery							
Totals	91,262	27.227	97,250	35.714	100,065	88,218	36.250
					*Funds Supported by Township Only - Revenue Neutral Rate***		*31.906*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*4.344*
Less: Transfers	10,676		0		0		36.25
Net Expenditure	80,586		97,250		100,065		
Total Tax Levied	88,547		88,309		xxxxxxxxxxxxx		
Total Assessed Valuation	3,557,649		2,912,118		2,890,268		
Township Assessed Valuation Only					2,371,365		

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*

Norbert Blasi
Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Rochester **, HEREBY NOTIFIES THE _____ 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this 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 7-9, 2025.

(Seal)

Clerk or Officer of Governing Body

(Published in the Kingman Leader-Courier on Thursday, July 24, 2025) 1t

NOTICE OF BUDGET HEARING

The governing body of
ROCHESTER TOWNSHIP
KINGMAN COUNTY
will meet on August 12, 2025 at 7:00 pm at 212 N Main, Zenda, KS 67159 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 212 N Main, Zenda, KS 67159 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	17,168	3.917	13,249	4.311	15,969	12,555	4.344
Road	70,000	21.972	79,596	29.673	79,596	71,429	30.121
Library	4,094	1.338	4,405	1.730	4,500	4,234	1.785
Special Machinery							
Totals	91,262	27.227	97,250	35.714	100,065	88,218	36.250
					*Funds Supported by Township Only - Revenue Neutral Rate***		*31.906*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*4.344*
							36.2
Less: Transfers	10,676		0		0		
Net Expenditure	80,586		97,250		100,065		
Total Tax Levied	88,547		88,309		xxxxxxxxxxxxxxx		
Total Assessed Valuation	3,557,649		2,912,118		2,890,268		
Township Assessed Valuation Only					2,371,365		

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*

Norbert Blasi
Treasurer

(Published in the Kingman Leader-Courier on Thursday, July 24, 2025) 1t

NOTICE OF BUDGET HEARING

The governing body of
VALLEY TOWNSHIP
KINGMAN COUNTY
will meet on August 13, 2025 at 7:00 pm at Victor Miller Residence, 2059 SE 150 St, Rago, KS 67128 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 Victor Miller Residence, 2059 SE 150 St, Rago, KS 67128 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		
		Actual Tax		Actual Tax	Budget Authority	Amount of	Estimate T