CERTIFICATE

2026

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Rock 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		98,680	66,584	12.510
Special Machinery					
Totals		xxxxxx	98,680	66,584	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					5,322,570
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	12.563
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kenneth L Kickhaefer, CPA
Kickhaefer & Buessing, PA
Address:
1100 Broadway
Marysville, KS 66508
Email:
ken@kickhaefer.net

Attest: 10-1 2025
Sadie K Wilson
County Clerk

R. Paul Stinde Treasurer
Lyle L Pedner Clerk
Jim Wulf Trustee
Governing Body

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

CPA Summary

Rock Township
Marshall 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	66,579	4,009	155	862	438	62
	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	66,579	4,009	155	862	438	62

County Treas Motor Vehicle Estimate 4,009

County Treas Recreational Vehicle Estimate 155

County Treas 16/20M Vehicle Estimate 862

County Treas Commercial Vehicle Tax Estimate 438

County Treas Watercraft Tax Estimate 62

MVT Factor 0.06021

RVT Factor 0.00233

16/20M Factor 0.01295

Comm Veh Factor 0.00658

Watercraft Factor 0.00093

2026

Rock 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	6,856	6,500	10,000	KSA 68-141g
	Total	6,856	6,500	10,000	
	Adjustments*				
	Adjusted Totals	6,856	6,500	10,000	

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

Rock Township
Marshall 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
				Total	**0**	**0**	**0**

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

Rock 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) 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:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
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	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Rock 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	27,555	8,582	21,309
Receipts:			
Ad Valorem Tax	66,624	66,579	xxxxxxxxxxxxx
Delinquent Tax	423	500	
Motor Vehicle Tax	4,202	3,973	4,009
Recreational Vehicle Tax	155	157	155
16/20M Vehicle Tax	990	952	862
Commercial Vehicle Tax	446	442	438
Watercraft Tax		24	62
Special Highway/Gasoline Tax	2,185	2,500	2,200
Wind Farm		5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-133	-125	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**74,892**	**80,002**	**12,726**
Resources Available:	**102,447**	**88,584**	**34,035**
Expenditures:			
Salaries & Wages	3,493	3,500	3,500
Employee Benefits	1,054	1,075	1,100
Road Maintenance	14,061	14,000	14,500
Road Materials	55,207	30,000	55,000
Equipment	1,050	1,000	1,500
Insurance	2,248	2,250	2,300
Office Expense	350	350	375
Repairs	4,351	3,500	4,000
Fuel	3,117	3,000	3,200
Per Diem	2,078	2,100	2,150
Cash Reserve (2026 column)			1,055
Transfer to Special Machinery	6,856	6,500	10,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**93,865**	**67,275**	**98,680**
Unencumbered Cash Balance Dec 31	8,582	21,309	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	100,374	103,375	98,680
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	98,680
		Tax Required	64,645
	Delinquent Comp Rate:	3.0%	1,939
		Amount of 2025 Ad Valorem Tax	66,584

Special Machinery

K.S.A. 68-141g	2024 Actual Year
Unencumbered Cash Balance, Jan 1	130,132
Transfers from:	
Road Fund	6,856
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Wind Farm	5,000
Interest on Idle Funds	3,144
Other	
Resources Available:	145,132
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**145,132**

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Rock Township
Marshall County
will meet on August 13, 2025 at 7:00 PM at 1659 20th RD, Frankfort, KS 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 1659 20th RD, Frankfort, KS 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							
Debt Service							
Library							
Road	93,865	11.423	67,275	11.979	98,680	66,584	12.563
Special Machinery							
Totals	93,865	11.423	67,275	11.979	98,680	66,584	12.563
						*Revenue Neutral Rate***	*12.563*
Less: Transfers	6,856		6,500		10,000		
Net Expenditure	87,009		60,775		88,680		
Total Tax Levied	53,308		66,579		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	66,651		5,557,774		5,299,830		
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*

Paul Studer
Treasurer



AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, SS:

CONNIE J. MUSIL, being first duly sworn, deposes and says that she is Owner/Publisher of FRANKFORT AREA NEWS, a weekly newspaper printed in the state of Kansas, published in and of general circulation in Marshall County with a paid circulation on a yearly basis and that said newspaper is not a trade, religious or fraternal publication.

FRANKFORT AREA NEWS is published at least 50 times per year and has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice and has been admitted at the post office of Frankfort in said county as second class matter.

The attached notice is a true copy and was published in the regular and entire issue of said newspaper for 1 week(s), the first publication being made on the 24th day of July, 2025 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Connie J Musil

(Owner/Publisher Signature)

Printer's Fee $ 66.42

Subscribed and sworn to before me this

26 day of July, 2025

(Notary Signature)

My commission expires 1/15/29

Payton L. Manley
Notary Public - State of Kansas
My Appt. Expires 1/15/29

(Notary Stamp)

Public Notice

(Published in the *Frankfort Area News* on July 24, 2025)

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Marshall County
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General							
Debt Service							
Library							
Road	93,865	11.423	67,275	11.979	98,680	66,584	12.563
Special Machinery							
Totals	93,865	11.423	67,275	11.979	98,680	66,584	12.563
						*Revenue Neutral Rate***	12.563
Less: Transfers	6,856		6,500		10,000		
Net Expenditure	87,009		60,775		88,680		
Total Tax Levied	53,308		66,579		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	66,651		5,557,774		5,299,830		
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*

Paul Studer
Treasurer

#_____

_____

_____

Plaintiff

vs.

_____

_____

Defendant

_____ 20_____

Date Filed

_____

Clerk

_____ 20_____

Approved

_____

Judge