CERTIFICATE 2026

To the Clerk of Cherokee County, State of Kansas
We, the undersigned, officers of
Lowell 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 T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	80,140	32,614	
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		xxxxxx	80,140	32,614	
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	3.118
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

Lee Howard Trustee

Edward Treasurer

Attest: 2025

County Clerk

Governing Body

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

CPA Summary

STATE OF KANSAS

CHEROKEE COUNTY

S.S.

Proof of Publication

Machelle Smith

of lawful age, being duly sworn upon oath states that she

is the Operations Manager

of THE SENTINEL-TIMES

RECEIVED
7/15/25
Cherokee Co. Clerk

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

CHEROKEE County, Kansas and is

NOT a trade, religious or fraternal publication and has been published in CHEROKEE County, Kansas,

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 26 day of June, 2025
2nd Publication was made on the ____ day of ____, 20__
3rd Publication was made on the ____ day of ____, 20__
4th Publication was made on the ____ day of ____, 20__
5th Publication was made on the ____ day of ____, 20__
6th Publication was made on the ____ day of ____, 20__

Publication Fee $36.16

Affidavit, Notary's Fees $____

Additional Copies ____ @ ____ $____

Total Publication Fee $36.16

(Signed) [signature]

Witness my hand this 27 day of June, 2025

SUBSCRIBED AND SWORN to before me this 27th day of June, 2025

[signature]
(Notary Public)

Notary Pub[illegible] of Kansas
Rob[illegible]
My appoin[illegible] 1-12-27

Legal Notice

NOTICE OF BUDGET HEARING

The governing body of
Lowell Township
Cherokee County
will meet on August 6, 2025 at 9:00 AM at 7813 N Columbus, Galena 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 Cherokee 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.

Fund	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	19241	3.461	36471	3.189	80140	32,614	3.778
Totals	19241	3.461	36471	3.189	80140	32,614	3.778
					Revenue Neutral Rate**		3.778
Less: Transfers	0		0		0		
Net Expenditure	19241		36471		80140		
Total Tax Levied	32,674		32,674		xxxxxxxxxxxxxxx		
Assessed Valuation	9,440,911		10,224,531		10,459,983		

Township

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

[illegible]
Clerk

Legal Notice

Legal Notice

Lowell Township
Cherokee 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	32,674	2,859	54	113	50	21
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	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
	0	0	0	0	0	0
Total	32,674	2,859	54	113	50	21

County Treas Motor Vehicle Estimate 2,859

County Treas Recreational Vehicle Estimate 54

County Treas 16/20M Vehicle Estimate 113

County Treas Commercial Vehicle Tax Estimate 50

County Treas Watercraft Tax Estimate 21

MVT Factor 0.08750

RVT Factor 0.00165

16/20M Factor 0.00346

Comm Veh Factor 0.00153

Watercraft Factor 0.00064

2026

Lowell 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
None					
	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.

Lowell Township
Cherokee 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
None							
				Total	**0**	**0**	**0**

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

Lowell 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	27,457	44,677	44,429
Receipts:			
Ad Valorem Tax	36,461	32,674	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,260	2,859
Recreational Vehicle Tax		48	54
16/20 M Vehicle Tax		158	113
Commercial Vehicle Tax		57	50
Watercraft Tax		26	21
			0
Gross Earnings (Intangibles) Tax			0
Fire Return			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,461**	**36,223**	**3,097**
Resources Available:	**63,918**	**80,900**	**47,526**
Expenditures:			
Officers Pay	2,000	2,000	2,000
Supplies		1,000	1,000
Repairs/Maintenance	542	500	500
Insurance	233	1,100	1,100
Mowing	1,000	1,000	1,000
Fire Protection 3 (2.5 Mils)	15,304	25,621	26,150
Budget & Publications	162	250	250
Capital Improvements		5,000	48,140
CK County Treasurer			
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 Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**19,241**	**36,471**	**80,140**
Unencumbered Cash Balance Dec 31	44,677	44,429	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	56,103	65,488	80,140
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	80,140
		Tax Required	32,614
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	32,614

CPA Summary

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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	19,241	3.461	36,471	3.189	80,140	32,614	3.118
Totals	19,241	3.461	36,471	3.189	80,140	32,614	3.118
						*Revenue Neutral Rate***	*3.118*
Less: Transfers	0		0		0		
Net Expenditure	19,241		36,471		80,140		
Total Tax Levied	32,674		32,674		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	9,440,911		10,224,531		10,459,983		

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

Lee Howard
Clerk