CERTIFICATE 2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Cedar 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	6,150	5,824	2.784
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	30,208	26,502	12.667
Special Machinery		6			
Totals		xxxxxx	36,358	32,326	15.451
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			2,092,355
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	14.956
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Oct. 28 2025

Alan M Baum

Sandra J Baum

County Clerk

Governing Body

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

CPA Summary

Cedar Township
Cowley 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	5,518	131	0	25	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	25,731	609	0	117	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	31,249	740	0	142	0	0

County Treas Motor Vehicle Estimate 740

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 142

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02368

RVT Factor 0.00000

16/20M Factor 0.00454

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

Cedar 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	800	-	2,000	KSA 80-122
Road	Special Machinery	-	5,606	4,208	KSA 68-141g
	Total	800	5,606	6,208	
	Adjustments*				
	Adjusted Totals	800	5,606	6,208	

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

Cedar Township
Cowley 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.

Cedar 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	266	258	60
Receipts:			
Ad Valorem Tax	4,619	5,518	xxxxxxxxxxxxxxx
Delinquent Tax	33		50
Motor Vehicle Tax	120	74	131
Recreational Vehicle Tax		0	0
16/20 M Vehicle Tax	37	38	25
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	61		60
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,870**	**5,630**	**266**
Resources Available:	**5,136**	**5,888**	**326**
Expenditures:			
Officers Pay	1,600	1,600	1,600
Salaries & Wages			
Employee Benefits			
Supplies	28		50
Equipment			
Buildings Maintenance			
Insurance			
Other	2,450	4,228	2,500
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)	800		2,000
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**4,878**	**5,828**	**6,150**
Unencumbered Cash Balance Dec 31	258	60	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,700	5,828	6,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,150
		Tax Required	5,824
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,824

CPA Summary

Cedar 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	473	915	442
Receipts:			
Ad Valorem Tax	21,532	25,731	xxxxxxxxxxxxxxx
Delinquent Tax	160		150
Motor Vehicle Tax	596	346	609
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	182	175	117
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax	2,388	2,381	2,388
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,858**	**28,633**	**3,264**
Resources Available:	**25,331**	**29,548**	**3,706**
Expenditures:			
Salaries & Wages	7,791	7,500	8,000
Employee Benefits			
Road Maintenance		10,000	
Road Materials	3,396		5,000
Equipment	11,042	1,000	11,000
Other	2,187	5,000	2,000
Cash Reserve (2026 column)			
Transfer to Special Machinery		5,606	4,208
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**24,416**	**29,106**	**30,208**
Unencumbered Cash Balance Dec 31	915	442	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	28,500	29,106	30,208
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,208
		Tax Required	26,502
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	26,502

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	32,528
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	800
Interest on Idle Funds	
Other	
Resources Available:	33,328
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**33,328**

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cedar Township
Cowley County
will meet on August 20, 2025 at 7:00 pm at 34623 272 nd Road, Cedar Vale for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at County Clerk's Office, 321 E. 10th Ave, Winfield 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	4,878	2.287	5,828	2.678	6,150	5,824	2.788
Debt Service							
Library							
Road	24,416	10.661	29,106	12.491	30,208	26,502	12.686
Special Machinery							
Totals	29,294	12.948	34,934	15.169	36,358	32,326	15.474
						*Revenue Neutral Rate***	*14.956*
Less: Transfers	800		5,606		6,208		
Net Expenditure	28,494		29,328		30,150		
Total Tax Levied	31,249		31,249		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,413,585		2,059,922		2,089,081		
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*

Sandra Baum
Treasurer

(First published in the Cowley CourierTraveler Tuesday, 07 29, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cedar Township
Cowley County
will meet on August 20, 2025 at 7:00 pm at 34621 222 nd Road, Cedar Vale for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at County Clerk's Office, 321 E. 10th Ave, Winfield 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	4,878	2.287	5,878	2.678	6,150	5,871	2.788
Debt Service							
Library							
Road	23,816	10.661	29,106	13.491	30,208	26,503	12.686
Special Machinery							
Totals	28,694	12.948	34,984	16.169	36,358	32,374	15.474
						*Revenue Neutral Rate**	12.958
Less: Transfers	800		5,606		6,208		
Net Expenditure	27,894		29,378		30,150		
Total Tax Levied	31,249		31,249		xxxxxxxxxxxx		
Assessed Valuation							
Township	2,413,585		2,059,933		2,089,985		
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

Sandra Haun
Treasurer

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 29, 2025

Notice ID: 2msOKuGZNo10C4qiqXIZ
Notice Name: Cedar budget hearing

PUBLICATION FEE: $84.98

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

29 day of July, A.D. 2025.

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029

Resolution No. _____

A RESOLUTION OF THE CEDAR TOWNSHIP, KANSAS TO LEVY A PROPER' EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the __Cedar_____ Township was _14.956_____ mills by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cedar Township v levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on Aug 20, 2025 (Insert Date) allow interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Cedar Township, having heard testimony, necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF TOWNSHIP:

The Cedar Township shall levy a property tax rate exceeding the Revenue Neutral I ___14.956_____ mills.

This resolution shall take effect and be in force immediately upon its adoption and shall re until future action is taken by the Governing Body.

ADOPTED this ____ day of _____ (month and year) and SIGNED by the G

Yes Alan M Bowers

_____

Yes Sandra J Bowers

Attested:

_____

Roll Call Vote

ΓY TAX RATE

calculated as

vill require the

ing all

still finds it

THE CEDAR

Rate of

main in effect

overning Body.