**CERTIFICATE** 2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
**Maple 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 | 54,900 | 44,521 | 2.585 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | 6 | 223,725 | 215,327 | 13,270 |
| Special Road | 80-1413 | | | | |
| Noxious Weed | 2-1318 | | | | |
| Fire Protection | 80-1503 | | | | |
| Cemetery | 80-932 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Machinery | | 6 | | | |
| **Totals** | | xxxxxx | 278625 | 259848.2215 | 15.855 |
| Budget Hearing Notice | | | | Final County Assessed | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 7 | | Maple Township | 16,227,352 |
| Rate Hearing Notice | | | | Udall | 999,891 |
| Neighborhood Revitalization Rebate | | | | 0 | |
| | | | | Nov 1, 2025 Total Assessed Valuation | 17,227,243 |

| | |
|---|---|
| Township Only Funds Revenue Neutral Rate | 12.913 |
| Township/3rd Class City Funds Revenue Neutral Rate | 2.490 |

Assisted by:

Address:

Email:

Attest: Oct 28, 2025
Karen Medlicott
County Clerk

R-15B — Trustee
Ron Nelson - absent - Clerk
Kay Lee - Treasurer
Governing Body

8-25-25

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

CPA Summary

Maple 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 | 2,548 | 2,926 | 29 | 118 | 1 | 128 | 2 | 36 | 0 | 0 | 0 |
| *** | Debt Service | 13,360 | 15,344 | 149 | 618 | 4 | 674 | 8 | 190 | 0 | 0 | 0 |
| *** | Library | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Road | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Special Road | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Noxious Weed | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Fire Protection | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| *** | Cemetery | 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 |
| *** | | 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 | 15,908 | 18,270 | | 736 | | 802 | | 226 | | 0 | |
| | Total - 3rd Class City Levies (***) | 15,908 | | 178 | | 5 | | 10 | | 0 | | 0 |

Maple 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 | - | 16,703 | - | KSA 68-141g |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Total | 0 | 16,703 | 0 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 0 | 16,703 | 0 | |

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

Maple 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** | | | | **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.

Maple 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 | 5,924 | 4,223 | 20 |
| Receipts: | | | |
| Ad Valorem Tax | 42,171 | 42,808 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 848 | 750 | 750 |
| Motor Vehicle Tax | 3,689 | 3,250 | 2,955 |
| Recreational Vehicle Tax | 146 | 111 | 119 |
| 16/20 M Vehicle Tax | 152 | 173 | 130 |
| Commercial Vehicle Tax | 44 | 29 | 36 |
| Watercraft Tax | | | 0 |
| Gross Earnings (Intangibles) Tax | 6,003 | 2,905 | 6,369 |
| | | | |
| ? | 8,498 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 31 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 20 | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **61,602** | **50,026** | **10,359** |
| **Resources Available:** | **67,526** | **54,249** | **10,379** |
| Expenditures: | | | |
| | | | |
| Officers Pay | 3,624 | 4,000 | 3,700 |
| Salaries & Wages | | | |
| Employee Benefits | 25,911 | 19,282 | 17,000 |
| Supplies | 230 | 500 | 500 |
| Equipment | | | |
| Buildings Maintenance | 1,861 | 1,500 | 2,000 |
| Insurance | 15,146 | 10,000 | 15,200 |
| Other | 16,456 | 15,000 | 16,500 |
| Cemetery | 75 | 3,947 | |
| | | | |
| | | | |
| | | | |
| 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** | **63,303** | **54,229** | **54,900** |
| Unencumbered Cash Balance Dec 31 | 4,223 | 20 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 52,000 | 55,947 | 54,900 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 54,900 |
| | | Tax Required | 44,521 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 44,521 |

| CPA Summary |
|---|
| |

Maple 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 | 11,855 | 8,199 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 205,902 | 209,055 | xxxxxxxxxxxxx |
| Delinquent Tax | 3,645 | 4,000 | 4,000 |
| Motor Vehicle Tax | 18,131 | 16,031 | 0 |
| Recreational Vehicle Tax | 732 | 55 | 0 |
| 16/20M Vehicle Tax | 710 | 825 | 0 |
| Commercial Vehicle Tax | 224 | 153 | 0 |
| Watercraft Tax | | | 0 |
| Special Highway/Gasoline Tax | 4,398 | 4,385 | 4,398 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **233,742** | **234,504** | **8,398** |
| **Resources Available:** | **245,597** | **242,703** | **8,398** |
| Expenditures: | | | |
| | | | |
| Officers Pay | | | |
| Salaries & Wages | 83,088 | 70,000 | 84,000 |
| Employee Benefits | | | |
| Road Maintenance | 63,521 | 70,000 | 64,000 |
| Road Materials | 70,861 | 50,000 | 55,725 |
| Equipment | 12,624 | 15,000 | 12,500 |
| Other | 7,304 | 21,000 | 7,500 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Transfer to Special Machinery | | 16,703 | |
| Does transfer exceed 25% of Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **237,398** | **242,703** | **223,725** |
| Unencumbered Cash Balance Dec 31 | 8,199 | 0 | xxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 235,000 | 246,109 | 223,725 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 223,725 |
| | | Tax Required | 215,327 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 215,327 |

| **Special Machinery** K.S.A. 68-141g | 2024 Actual |
|---|---|
| Unencumbered Cash Balance, Jan 1 | 22,223 |
| Transfers from: | |
| Road Fund | 0 |
| General Fund (No Levy) | 0 |
| General Fund (Gen has Levy) | 0 |
| | |
| Interest on Idle Funds | |
| Other | |
| **Resources Available:** | **22,223** |
| **Total Expenditures** | 8,200 |
| **Unencumbered Cash Balance, Dec 31** | **14,023** |

**CPA Summary**

## NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**Maple Township**
**Cowley County**
will meet on at at 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 Cowley 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 | 63,303 | 2.704 | 54,229 | 2.548 | 54,900 | 44,521 | 2.590 |
| Debt Service | | | | 13.360 | | | |
| Library | | | | | | | |
| Road | 237,398 | 14.024 | 242,703 | | 223,725 | 215,327 | 13.302 |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
| Cemetery | | | | | | | |
| | | | | | | | |
| Special Machinery | 8,200 | | | | | | |
| Totals | 308,901 | 16.728 | 296,932 | 15.908 | 278,625 | 259,848 | 15.892 |
| | | | | | *Funds Supported by Township Only - Revenue Neutral Rate*** | | *12.913* |
| | | | | | *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate*** | | *2.490* |
| Less: Transfers | 0 | | 16,703 | | 0 | | |
| Net Expenditure | 308,901 | | 280,229 | | 278,625 | | |
| Total Tax Levied | 251,863 | | 251,863 | | xxxxxxxxxxxxx | | |
| Total Assessed Valuation | 15,836,474 | | 16,796,943 | | 17,187,780 | | |
| Township Assessed Valuation Only | | | | | 16,187,889 | | |

| 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*

0
0

Resolution No. _____

**A RESOLUTION OF THE MAPLE TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Maple Township was calculated as 12.913 (road) & 2.490 (general) mills by the Cowley County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Maple Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on 8-25-25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Maple Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The Maple Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 12.913 (road) & 2.490 (general) mills.

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

**ADOPTED** this 25 day of Aug. 2025 (month and year) and SIGNED by the Governing Body.

R-1 S.B. 1 Trustee

Ron Nelson - Clerk

Kay Lee - Treasurer

Attested:

_____

Bend - Yes

Lee - Yes

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

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Maple Township
Cowley County
will meet on August 25, 2025 at 5:00 pm at Maple Township, 4201 42nd Road, Udall 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 Cowley 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 | 83,303 | 2.701 | 84,229 | 2.548 | 51,900 | 84,521 | 2.390 |
| Debt Service | | | | 13.360 | | | |
| Library | | | | | | | |
| Road | 247,398 | 14.024 | 342,803 | | 223,725 | 215,307 | 13.302 |
| Special Road | | | | | | | |
| Mowing Weed | | | | | | | |
| Fire Protection | | | | | | | |
| Cemetery | | | | | | | |
| | | | | | | | |
| Special Machinery | 8,206 | | | | | | |
| Totals | 308,981 | 16.725 | 396,932 | 15.908 | 278,625 | 250,828 | 15.692 |
| *Funds Supported by Township Only - Revenue Neutral Rate** | | | | | | | 12.913 |
| *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate** | | | | | | | 7.490 |
| Less: Transfers | 0 | | 16,703 | | 0 | | |
| Net Expenditure | 308,981 | | 380,229 | | 278,625 | | |
| Total Tax Levied | 251,863 | | 251,865 | | xxxxxxxxxxxxx | | |
| Total Assessed Valuation | 15,836,474 | | 15,795,943 | | 17,187,780 | | |
| Township Assessed Valuation Only | | | | | 16,187,580 | | |

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 |

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

Kay Lee
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:** 88KMxraWEbdhPhTTL1gJ
**Notice Name:** Maple twp budget hearing

**PUBLICATION FEE:** $101.09

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