CERTIFICATE

2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Rock Creek 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		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	32,550	25,337	4.731
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	102,750	82,490	15.400
Special Machinery		6			
Totals		xxxxxx	135,300	107,827	20.131
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			5,356,618
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	19.536
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

9/17/2025
9/17/2025
9/17/2025

Attest: Oct 28 2025

County Clerk

Governing Body

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

CPA Summary

Rock Creek 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	24,563	1,808	61	236	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	80,009	5,888	199	769	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	104,572	7,696	260	1,005	0	0

County Treas Motor Vehicle Estimate 7,696

County Treas Recreational Vehicle Estimate 260

County Treas 16/20M Vehicle Estimate 1,005

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07360

RVT Factor 0.00249

16/20M Factor 0.00961

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

Rock Creek 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	8,000	-	8,500	KSA 80-122
Road	Special Machinery	12,000	10,000	15,000	KSA 68-141g
	Total	20,000	10,000	23,500	
	Adjustments*				
	Adjusted Totals	20,000	10,000	23,500	

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

Rock Creek 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
Grader	4/5/17	120	3.40	181,700	41,425	16,828	16,828
				Total	**41,425**	**16,828**	**16,828**

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

Rock Creek 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	713	15	2,764
Receipts:			
Ad Valorem Tax	24,183	24,563	xxxxxxxxxxxxxxx
Delinquent Tax	360	500	500
Motor Vehicle Tax	2,221	1,868	1,808
Recreational Vehicle Tax	72	60	61
16/20 M Vehicle Tax	246	242	236
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	3,904	1,565	1,844
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	568		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**31,554**	**28,798**	**4,449**
Resources Available:	**32,267**	**28,813**	**7,213**
Expenditures:			
Officers Pay		2,300	2,300
Salaries & Wages			
Employee Benefits			
Supplies		1,249	
Equipment			
Buildings Maintenance	11,629	12,000	10,000
Insurance	10,097	10,000	11,000
Other	2,526	500	750
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)	8,000		8,500
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**32,252**	**26,049**	**32,550**
Unencumbered Cash Balance Dec 31	15	2,764	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	33,300	26,049	32,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,550
		Tax Required	25,337
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	25,337

CPA Summary

Rock Creek 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	1,871	1,231	7,918
Receipts:			
Ad Valorem Tax	74,586	80,009	xxxxxxxxxxxxxx
Delinquent Tax	1,040	1,000	1,000
Motor Vehicle Tax	6,520	5,761	5,888
Recreational Vehicle Tax	211	184	199
16/20M Vehicle Tax	682	748	769
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax	4,486	4,473	4,486
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,000		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**89,525**	**92,175**	**12,342**
Resources Available:	**91,396**	**93,406**	**20,260**
Expenditures:			
Salaries & Wages	4,202	3,500	4,500
Employee Benefits	1,186	500	1,500
Road Maintenance		8,638	
Road Materials	59,502	43,000	59,000
Equipment	5,713	1,100	5,700
Other	5,312	8,750	5,300
Grader payment		10,000	9,500
Officer Pay	2,250		2,250
Cash Reserve (2026 column)			
Transfer to Special Machinery	12,000	10,000	15,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**90,165**	**85,488**	**102,750**
Unencumbered Cash Balance Dec 31	1,231	7,918	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	94,950	85,488	102,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,750
		Tax Required	82,490
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	82,490

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	10,333
Transfers from:	
Road Fund	12,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	8,000
Interest on Idle Funds	
Other	
Resources Available:	30,333
Total Expenditures	20,000
Unencumbered Cash Balance, Dec 31	**10,333**

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Rock Creek Township
Cowley County
will meet on September 17, 2025 at 8:00 pm at rock Gymnasium, Strong & Wilber, Rock 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	32,252	4.739	26,049	4.547	32,550	25,337	4.733
Debt Service							
Library							
Road	90,165	14.616	85,488	14.810	102,750	82,490	15.410
Special Machinery	20,000						
Totals	142,417	19.355	111,537	19.357	135,300	107,827	20.143
						*Revenue Neutral Rate***	*19.536*
Less: Transfers	20,000		10,000		23,500		
Net Expenditure	122,417		101,537		111,800		
Total Tax Levied	100,322		104,572		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,183,442		5,402,571		5,352,932		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		41,425		
Total	0		0		41,425		

*Tax rates are expressed in mills.

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

Nick Bowman
Clerk

Resolution No. 1-25

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

WHEREAS, the Revenue Neutral Rate for the Rock Creek Township was calculated as 19.536 mills by the Cowley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9-17-2025 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Rock Creek 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 ROCK CREEK TOWNSHIP:

The Rock Creek Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 19.536 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 17 day of September 2025 (month and year) and SIGNED by the Governing Body.

Attested:

Roll Call Vote David Johnson - Yes
Justin Boehmer - Yes
Nick Bowman - Yes

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Rock Creek Township
Cowley County

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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	Expenditure	Actual Tax Rate*	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	32,252	5.210	26,010	7.512	32,850	25,332	3.511
Debt Service							
Library							
Road	79,165	14.616	85,182	14.810	102,250	82,000	14.810
Special Machinery	20,000						
Totals	131,417	19.826	111,192	19.322	135,100	107,332	20.145
						Revenue Neutral Rate**	19.326
Less: Transfers	20,000		19,000		23,500		
Net Expenditure	111,417		101,317		111,600		
Total Tax Levied	105,555		101,317				
Assessed Valuation							
Township	5,183,452		5,003,573		5,332,913		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		41,425		
Total	0		0		41,425		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-3088

Nick Bowman
Clerk

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: n9VSS7aW5CqwuJ1HVJ1X
Notice Name: Rock Creek budget hearing

PUBLICATION FEE: $86.45

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