CERTIFICATE 2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Salem 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	15,300	7,419	1.630
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	54,760	41,674	9.154
Special Machinery		6			
Totals		xxxxxx	70,060	49,093	10.784
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			4,552,748
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	10.846
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: Oct. 28 2025

County Clerk

Treasurer 7-30-2025
Clerk
Trustee

Governing Body

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

'A Summary

Salem 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	7,173	928	26	74	77	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	41,925	5,426	153	433	453	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	49,098	6,354	179	507	530	0

County Treas Motor Vehicle Estimate 6,354

County Treas Recreational Vehicle Estimate 179

County Treas 16/20M Vehicle Estimate 507

County Treas Commercial Vehicle Tax Estimate 530

County Treas Watercraft Tax Estimate 0

MVT Factor 0.12941

RVT Factor 0.00365

16/20M Factor 0.01033

Comm Veh Factor 0.01079

Watercraft Factor 0.00000

2026

Salem 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	5,000	-	-	KSA 80-122
Road	Special Machinery	5,000	10,000	3,860	KSA 68-141g
	Total	10,000	10,000	3,860	
	Adjustments*				
	Adjusted Totals	10,000	10,000	3,860	

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

Salem 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.

Salem 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	8,253	6,179	4,442
Receipts:			
Ad Valorem Tax	6,879	7,173	xxxxxxxxxxxxxxx
Delinquent Tax	333	200	250
Motor Vehicle Tax	1,102	911	928
Recreational Vehicle Tax	32	22	26
16/20 M Vehicle Tax	83	71	74
Commercial Vehicle Tax	94	66	77
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	1,305	1,500	2,084
Building Rent	100		
Insurance damage	11,800		
Interest on Idle Funds	71		
Neighborhood Revitalization Rebate			0
Miscellaneous	504		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,303**	**9,943**	**3,439**
Resources Available:	**30,556**	**16,122**	**7,881**
Expenditures:			
Officers Pay		5,700	7,000
Salaries & Wages	6,950		
Employee Benefits		200	
Supplies			
Equipment		4,000	
Buildings Maintenance	12,427	1,780	8,300
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)	5,000		
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**24,377**	**11,680**	**15,300**
Unencumbered Cash Balance Dec 31	6,179	4,442	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	15,800	11,680	15,300
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	15,300
		Tax Required	7,419
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,419

CPA Summary

Salem 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	20,860	11,256	1,706
Receipts:			
Ad Valorem Tax	40,187	41,925	xxxxxxxxxxxxxxx
Delinquent Tax	1,479	1,100	1,500
Motor Vehicle Tax	5,576	5,326	5,426
Recreational Vehicle Tax	160	131	153
16/20M Vehicle Tax	457	416	433
Commercial Vehicle Tax	471	385	453
Watercraft Tax			0
Special Highway/Gasoline Tax	3,414	3,405	3,415
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**51,744**	**52,688**	**11,380**
Resources Available:	**72,604**	**63,944**	**13,086**
Expenditures:			
Salaries & Wages	4,282	3,000	4,300
Employee Benefits	838	750	900
Road Maintenance	1,911	17,488	2,000
Road Materials	36,131	16,000	30,000
Equipment		6,500	
Building	978	2,000	1,000
Noxious Weeds	4,876	5,000	5,000
Insurance	5,220	1,500	5,500
Officer Pay	1,828		1,900
Other	284		300
Cash Reserve (2026 column)			
Transfer to Special Machinery	5,000	10,000	3,860
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**61,348**	**62,238**	**54,760**
Unencumbered Cash Balance Dec 31	11,256	1,706	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	63,435	62,238	54,760
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,760
		Tax Required	41,674
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	41,674

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	35,489
Transfers from:	
Road Fund	5,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	5,000
Interest on Idle Funds	685
Other	
Resources Available:	46,174
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**46,174**

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Salem Township
Cowley County
will meet on July 30, 2025 at 5:00 pm at Salem Township Hall, Main Street, Salem 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 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	24,377	1.597	11,680	1.648	15,300	7,419	1.639
Debt Service							
Library							
Road	61,348	9.330	62,238	9.635	54,760	41,674	9.207
Special Machinery							
Totals	85,725	10.927	73,918	11.283	70,060	49,093	10.846
						*Revenue Neutral Rate***	*10.846*
Less: Transfers	10,000		10,000		3,860		
Net Expenditure	75,725		63,918		66,200		
Total Tax Levied	49,098		49,098		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,493,620		4,351,282		4,526,181		
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

Newspaper page size: Width: 11.25 in., Height: 20.94 in.

(First published in the Cowley CounterTraveler Thursday, 07 17, 2025.)

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BUDGET SUMMARY

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	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	21,377	1.397	11,680	.768	15,500	7,610	1.639
Debt Service							
Bond							
Road	61,346	9.330	62,238	9.635	81,700	41,674	9.207
Special Machinery							
Totals	85,725	10.877	73,918	11.283	70,000	49,093	10.846
					Revenue Neutral Rate**		10.846
Less: Transfers	10,000		10,000		3,360		
Net Expenditure	85,725		63,918		66,200		
Total Tax Levied	79,098		70,079		xxxxxxxxxxxx		
Assessed Valuation							
Township	7,493,620		6,351,283		6,326,181		
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

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. 17, 2025

Notice ID: 4etcTqGmC81167KJvEPm
Notice Name: Salem Budget Hearing

PUBLICATION FEE: $84.67

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

17 day of July, A.D. 2025.

Notary Public

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