State of Kansas
Township

CERTIFICATE

2022

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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

RECEIVED OCT 12 2021

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2022		2			
Alloc of MVT, RVT, and 16/20M Vehicles T		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	79-1962	5	35,180	32,674	4.144
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		xxxxxx	35,180	32,674	
Budget Summary		6			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?		Yes

Final Assessed Valuation:	County Clerk's Use Only
Township	7,884,464
	Nov. 1, 2021 Valuation

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: October 12, 2021
Kyle D. Kennis
County Clerk

Lee J. Howard - Trustee
Gene K Howard - Treasurer
Barbara Hildebrand Clerk

Governing Body

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

CPA Summary

Lowell Township
Cherokee County

2022

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2021	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	15,824	2,373	30	9	35	9
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	15,824	2,373	30	9	35	9

County Treas Motor Vehicle Estimate 2,373

County Treas Recreational Vehicle Estimate 30

County Treas 16/20M Vehicle Estimate 9

County Treas Commercial Vehicle Tax Estimate 35

County Treas Watercraft Tax Estimate 9

MVT Factor 0.14996

RVT Factor 0.00190

16/20M Factor 0.00057

Comm Veh Factor 0.00221

Watercraft Factor 0.00057

Lowell Township
Cherokee County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 1,2021	Payments Due 2021	Payments Due 2022
None							
				Total	**0**	**0**	**0**

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

2022

Lowell Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Lowell Township 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance January 1	31,501	9,290	50
Receipts:			
Ad Valorem Tax	8,127	15,824	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		831	2,373
Recreational Vehicle Tax		8	30
16/20 M Vehicle Tax		8	9
Commercial Vehicle Tax		25	35
Watercraft Tax		8	9
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Cash Adjustment	-2,119		
Fire Return		1,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,008**	**17,704**	**2,456**
Resources Available:	**37,509**	**26,994**	**2,506**
Expenditures:			
Officers Pay	2,790	2,000	2,000
Salaries & Wages			
Employee Benefits			
Supplies	8	100	1,000
Repairs/Maintenance			500
Insurance	543	700	1,000
Mowing	570	600	1,000
Fire Protection	20,135	19,325	20,060
Fire Protection (Extra-4years)	4,019	4,019	4,019
Budget & Publications	154	200	200
Capital Improvements			5,401
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	**28,219**	**26,944**	**35,180**
Unencumbered Cash Balance Dec 31	9,290	50	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	35,726	28,244	35,180
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,180
		Tax Required	32,674
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	32,674

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Lowell Township
Cherokee County
will meet on September 8, 2021 at 10:00 AM at 1813 N Columbis, 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 Clerkk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate 2021		Proposed Budget 2022		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	28,219	0.948	26,944	2.048	35,180	32,674	4.072
Totals	28,219	0.948	26,944	2.048	35,180	32,674	4.072
Revenue Neutral Rate **							1.973
Less: Transfers	0		0		0		
Net Expenditure	28,219		26,944		35,180		
Total Tax Levied	7,258		15,824		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,661,165		7,729,719		8,023,814		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Barbara Hixenbaugh
Clerk

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

The governing body of
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Barbara Hixenbaugh
Clerk

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 Office Manager

of THE SENTINEL-TIMES

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 23 day of June, 20 21
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 $ 36.00

Affidavit, Notary's Fees $_____

Additional Copies _____ @ _____ $_____

Total Publication Fee $ 36.00

(Signed) Machelle Smith

Witness my hand this 9 day of September, 20 21

SUBSCRIBED AND SWORN to before me this 9 day of September, 20 21

Lexie Magee
(Notary Public)

Notary Public - State of Kansas
LEXIE MAGEE
My appointment expires
08-22-25

Legal Notice **Legal Notice** **Legal Notice**

2022

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Barbara Huxenbaugh
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CHEROKEE
COUNTY

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

1st Publication was made on the 25 day of June, 2021
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 $ 30.00

Affidavit, Notary's Fees $ _____

Additional Copies _____ @ _____ $ _____

Total Publication Fee $ 30.00

(Signed) Machelle Smith

Witness my hand this 9 day of September, 2021

SUBSCRIBED AND SWORN to before me this 9 day of September, 2021

Lexie Magee
(Notary Public)

Notary Public - State of Kansas
LEXIE MAGEE
My appointment expires
08-22-25

Legal Notice Legal Notice Legal Notice

2022

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

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Cherokee County

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Revenue Neutral Rate **			0		0		1.973
Less: Transfers	0		0		35,180		
Net Expenditure	28,219		26,944		xxxxxxxxxxxx		
Total Tax Levied	7,258		15,824				
Assessed Valuation: Township	7,661,165		7,729,719		8,023,814		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Barbara Hixenbaugh
Clerk

Raven Elmore Cherokee County Treasurer

2022 Budget Estimates

Lowell Township

April 27, 2021

Motor Vehicle Tax K.S.A. 79-5111	General	$	2372.79
Recreational Vehicle Tax K.S.A. 5123	General	$	30.26
16/20M Vehicle Tax K.S.A. 79-5111	General	$	9.18
Commercial Vehicle Tax	General	$	35.09
Watercraft Tax	General	$	8.93

Date: 4/27/2021 By: _____

P. O. BOX 149, COLUMBUS, KS 66725
T (620)429-3848 F (620)429-2256
raven.treasurer@cherokeecounty-ks.gov
website: cherokeecountyks.gov

LOWELL TWSP

Township

1. Estimated Assessed Valuation Information as of July 1, 2021

	Estimated Assd Valuation	3rd Class City	Property With Changed Use
Real Estate	4,643,132	0	0
Personal Property	1,947,662	0	0
Oil and Gas	0	0	0
State Assessed Utilities	1,433,020	0	0
Severed Minerals	0	0	0
Total	**8,023,814**	**0**	**0**
New Improvements	736	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 1,947,662

3. Actual Tax Rates Levied for the 2021 Budget

Fund	Rate	RNR
LOWELL GENERAL	2.048000	1.972942
	2.048000	**1.972942**

4. Final Assessed Valuation from November 1, 2020 Abstract 7,729,719

5. All Personal Property excluding Watercraft for 2020 1,930,346

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2020 Column (2019 Tax) Delq % for LOWELL GENERAL Fund 1.92 %

Tax Increment Financing - TIF:

TIF Base Assessed Valuation 0

TIF Current Assessed Valuation 0

TIF is not subtracted from Real Estate Value.

06/15/2021
Date

Kyle D. Rennie
Provided by

Cherokee County
Name of County

STATEMENT OF BONDED & FLOATING INDEBTEDNESS

ANNUAL STATEMENT

Of indebtedness of Lowell Township (Township, City, or School Dist.), County of Cherokee, Kansas,

In conformity with K.S.A. 10-1007a, as of June 30, 20 21.

BONDED INDEBTEDNESS

Indicate "General Obligation" "Revenue" or "Industrial Revenue" Bond	Date of Issue			Date of Maturity			Amount of Bonded Indebtedness	Statutory Authority For Issue
	Month	Day	Year	Month	Day	Year		
							0	

TEMPORARY NOTES

Purpose	Date of Issue			Date of Maturity			Amount Outstanding	Statutory Authority For Issue
	Month	Day	Year	Month	Day	Year		
							0	

NO-FUND WARRANTS

Purpose	Date of Maturity			Amount Outstanding	Statutory Authority For Issue
	Month	Day	Year		
				0	

STATE OF KANSAS, Cherokee, COUNTY, ss.

I, GENA K. HOWARD (Recording Officer) Of Said Lowell Township (Township, City or School Dist.)

Do hereby certify the above to be a full and correct statement of the indebtedness of the said Lowell Township as of June 30, 20 21.

June 22 20 21

RESOLUTION NO. 1-2021

A resolution expressing the property taxation policy of the Lowell Township governing body with respect to financing the annual budget for 2022

Whereas K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2022 budget of the Lowell Township Exceeding the amount levied to finance the 2021 budget of the Lowell Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2020, be authorized by a resolution adopted in advance of the adoption of a budget Supported by such levy; and

Whereas K.S.A. 79-2925b, as amended, also provides that current year revenue year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas Lowell Township provides essential services to its citizens; and

Whereas the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Lowell Township governing body that a levy of property taxes in support of the 2022 Budget exceeding the amount levied in 2021, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 8th day of Sept., 2021 by the Lowell Township governing body, Cherokee County, Kansas.

Lowell Township Governing Body

Lee Howard

Gene Howard

Barbara Hipenbaugh