CERTIFICATE 2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Creswell 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	127,500	78,558	2.862
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	305,000	227,675	9.955
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503	7			
Cemetery	80-932	7	69,101	32,000	1.166
Special Machinery		6			
Totals		xxxxxx	501601	338233.1	13.983
Budget Hearing Notice				Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8		Creswell Township	22,871,045
Rate Hearing Notice				Parkerfield	4,585,732
Neighborhood Revitalization Rebate				0	
				Nov 1, 2025 Total Assessed Valuation	27,456,777

Township Only Funds Revenue Neutral Rate	9.431
Township/3rd Class City Funds Revenue Neutral Rate	3.969

Assisted by:

Address:

Email:

Michele L Lemmons 9-5-25 Clerk
Eeonie Jordan 9-5-25 Treasurer
[signature] 9-5-25 Trustee

Attest: Oct. 28, 2025
[signature]
County Clerk

Governing Body

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

CPA Summary

Creswell 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	3.000	7,660	2,334	137	9	261	9	230	0	0	0
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	9.831	25,103		450		855		753		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	1.143	2,919	889	52	3	99	4	88	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	13.974	35,682		640		1,216		1,070		0	
	Total - 3rd Class City Levies (***)	4.143		3,223		12		13		0		0

Creswell 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	41,000	-	-	KSA 80-122
Road	Special Machinery	-	-	-	
cemetery	Special Machinery	11,000			Resolution
	Total	52,000	0	0	
	Adjustments*				
	Adjusted Totals	52,000	0	0	

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

Creswell 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
Grader	4/22/25	96	5.49	295,403	0	52,032	52,032
				Total	**0**	**52,032**	**52,032**

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

Creswell 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	68,141	62,058	11,376
Receipts:			
Ad Valorem Tax	74,683	76,983	xxxxxxxxxxxxxxx
Delinquent Tax	914	1,300	1,000
Motor Vehicle Tax	8,548	9,645	9,994
Recreational Vehicle Tax	120	174	146
16/20 M Vehicle Tax	286	285	270
Commercial Vehicle Tax	199	274	230
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	11,588	12,218	25,926
Interest on Idle Funds	145		
Neighborhood Revitalization Rebate			0
Miscellaneous	1,060		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**97,543**	**100,879**	**37,566**
Resources Available:	**165,684**	**162,937**	**48,942**
Expenditures:			
Officers Pay	8,010	8,000	8,000
Salaries & Wages	20,766	29,500	29,500
Employee Benefits			
Supplies	1,214	12,000	2,000
Equipment	733	20,000	2,500
Buildings Maintenance		8,000	5,000
Insurance	18,681	22,000	22,000
Other	7,062	42,761	48,500
Utilities	6,161	9,300	10,000
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)	41,000		
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**103,626**	**151,561**	**127,500**
Unencumbered Cash Balance Dec 31	62,058	11,376	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	107,800	151,561	127,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	127,500
		Tax Required	78,558
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	78,558

CPA Summary

Creswell 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	7,038	31,004	31,003
Receipts:			
Ad Valorem Tax	208,294	215,375	xxxxxxxxxxxx
Delinquent Tax	2,678	31,000	5,000
Motor Vehicle Tax	28,224	25,097	25,103
Recreational Vehicle Tax	499	467	450
16/20M Vehicle Tax	1,029	909	855
Commercial Vehicle Tax	860	895	753
Watercraft Tax			0
Special Highway/Gasoline Tax	5,161	5,145	5,161
Parkerfield	13,101	9,000	9,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	526		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**260,372**	**287,888**	**46,323**
Resources Available:	**267,410**	**318,892**	**77,325**
Expenditures:			
Officers Pay		60,000	
Salaries & Wages	45,637		60,000
Employee Benefits			
Road Maintenance		62,000	
Road Materials	89,160	60,000	97,000
Equipment	52,351	50,000	63,000
Other	28,780	12,000	30,000
Parkerfield		43,889	30,000
Repairs	20,478		25,000
Cash Reserve (2026 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**236,406**	**287,889**	**305,000**
Unencumbered Cash Balance Dec 31	31,004	31,003	xxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	290,025	287,889	305,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	305,000
		Tax Required	227,675
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	227,675

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	30,000
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	41,000
cemetery	11,000
Interest on Idle Funds	
Other	
Resources Available:	**82,000**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**82,000**

CPA Summary

Creswell Township 2026
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget

Cemetery	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	44,434	29,517	22,297
Receipts:			
Ad Valorem Tax	30,623	31,573	xxxxxxxxxxxxx
Delinquent Tax	516	1,000	750
Motor Vehicle Tax	7,282	3,956	3,808
Recreational Vehicle Tax	104	71	56
16/20M Vehicle Tax	181	117	103
Commercial Vehicle Tax	169	112	88
Watercraft Tax			0
Services		13,000	10,000
Sale of plots	2,400		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**41,277**	**49,829**	**14,804**
Resources Available:	**85,711**	**79,346**	**37,101**
Expenditures:			
Wages	37,403	25,000	38,000
Equipment	2,299	11,049	15,101
Other	2,763	16,000	3,000
Benefits	2,729	5,000	3,000
Transfer to Spl Equip	11,000		10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**56,195**	**57,049**	**69,101**
Unencumbered Cash Balance Dec 31	29,517	22,297	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	74,500	57,049	69,101
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	69,101
		Tax Required	32,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	32,000

CPA Summary

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

The governing body of
Creswell Township
Cowley County
will meet on September 5, 2025 at 5:00 pm at Creswell Township Building, 3514 E. Vine, Ark City 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	103,626	3.133	151,561	3.000	127,500	78,558	2.865
Debt Service							
Library							
Road	236,406	10.454	287,889	9.831	305,000	227,675	9.970
Special Road							
Noxious Weed							
Fire Protection							
Cemetery	56,195	1.285	57,049	1.143	69,101	32,000	1.167
Special Machinery							
Totals	396,227	14.872	496,499	13.974	501,601	338,233	14.002
					*Funds Supported by Township Only - Revenue Neutral Rate***		*9.431*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*3.969*
Less: Transfers	52,000		0		0		
Net Expenditure	344,227		496,499		501,601		
Total Tax Levied	323,931		323,931		xxxxxxxxxxxxx		
Total Assessed Valuation	24,576,246		26,270,946		27,422,067		
Township Assessed Valuation Only					22,836,589		

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*

Mitzi Samms
Clerk

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the Creswell Township was calculated as 9.431 (ROAD) & 3.969 (Gen/Cem) mills by the Cowley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9-5-25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Creswell 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 CRESWELL TOWNSHIP:

The Creswell Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 9.431 (ROAD) & 3.969 (Gen/Cem) 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 5 day of September (month and year) 2025 and SIGNED by the Governing Body.

Michelle L Farmer yes
Edward McMahon yes
[illegible] yes

Attested:

_____

Roll Call Vote

(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
Creswell Township
Cowley County
will meet on September 8, 2025 at 9:00 pm at Creswell Township Building, 3514 E. Vine, Parkerfield 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	193,626	3.133	151,361	3.000	127,500	76,358	2.865
Debt Service							
Library							
Road	226,406	10.454	247,869	9.831	305,000	227,675	8.910
Special Road							
Noxious Weed							
Fire Protection							
Cemetery	36,195	1.285	37,049	1.343	50,101	35,000	1.167
Special Machinery							
Totals	456,227	14.872	496,409	13.974	501,601	338,233	14.000
					*Funds Supported by Township Only - Revenue Neutral Rate**		9.717
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**		3.969
Less: Transfers	12,000		0		0		
Net Expenditure	344,227		496,409		501,601		
Total Tax Levied	323,931		333,931		xxxxxxxxxxxx		
Total Assessed Valuation	24,370,946		26,570,946		27,727,067		
Township Assessed Valuation Only					22,836,589		

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*

Mitzi Symns
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: 1BXvDt2XZVYAZVHd5vnx
Notice Name: Creswell Budget hearing

PUBLICATION FEE: $99.80

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