CJC

State of Kansas
Township

CERTIFICATE 2026

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
Beaver 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	16,000	6,280	3.414
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		xxxxxx	16,000	6,280	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					18,393,63
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate		7			

Revenue Neutral Rate	3.428
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67637
Email:
aslavik@gscpallc.com

Attest: _____ 2025

County Clerk

Governing Body

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

CPA Summary

Beaver Township
Smith 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	6,314	278	4	62	0	0
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	6,314	278	4	62	0	0

County Treas Motor Vehicle Estimate 278

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 62

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04396

RVT Factor 0.00067

16/20M Factor 0.00976

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

Beaver 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	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Beaver Township
Smith 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.

Beaver 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	**8,850**	12,653	**8,193**
Receipts:			
Ad Valorem Tax	11,114	6,314	xxxxxxxxxxxxxxx
Delinquent Tax	37		
Motor Vehicle Tax	410	373	278
Recreational Vehicle Tax	7	6	4
16/20 M Vehicle Tax	144	155	62
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax		678	1,217
PY Balance Adjustment	1,978		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-55	-36	-33
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,635**	**7,490**	**1,528**
Resources Available:	**22,485**	**20,143**	**9,720**
Expenditures:			
Officers Pay	625	750	1,000
General Expense	470	2,000	2,500
Fire Protection	3,888	4,000	5,000
Cemetary Operations	4,850	5,200	5,500
Equipment			
Buildings Maintenance			
Insurance			
Cash Reserve (2026 column)			2,000
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	**9,833**	**11,950**	**16,000**
Unencumbered Cash Balance Dec 31	12,653	8,193	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	12,230	13,330	16,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,000
		Tax Required	6,280
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,280

CPA Summary

State of Kansas
Township

NOTICE OF BUDGET HEARING

The governing body of
Beaver Township
Smith County
will meet on Sept 8th 2025 at 8:00 P.M at 4062 O Rd, Smith Center, KS 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 Smith County Clerk 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	9,833	4.704	11,950	3.313	16,000	6,280	3.411
Debt Service							
Library							
Road							
Special Machinery							
Totals	9,833	4.704	11,950	3.313	16,000	6,280	3.411
						*Revenue Neutral Rate***	*3.428*
Less: Transfers	0		0		0		
Net Expenditure	9,833		11,950		16,000		
Total Tax Levied	9,145		6,314		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	1,944,042		1,905,621		1,841,260		
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*

Norma Overmiller
Township Officer

Beaver Township 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	6,280	3.411	33
Debt Service			0
Library			0
Road			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	6,280	3.411	33

2025 July 1 Valuation: 1,841,260

Valuation Factor: 1,841.260

Neighborhood Revitalization Subj to Rebate: 9,788

Neighborhood Revitalization factor: 9.788

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	9,833	4.704	11,950	3.313	16,000	6,280	3.411
Totals	9,833	4.704	11,950	3.313	16,000	6,280	3.411
					*Revenue Neutral Rate***		3.428
Less: Transfers	0		0		0		
Net Expenditure	9,833		11,950		16,000		
Total Tax Levied	9,145		6,314		xxxxxxxxxxxxxx		
Assessed Valuation: Township	1,944,042		1,905,621		1,841,260		
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*

Norma Overmiller
Township Officer

(Published in the Smith County Pioneer Thursday,August 21, 2025.)