# CERTIFICATE

2024

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
**Center 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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

| Table of Contents: | | Page No. | 2024 Adopted Budget: Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
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| 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 | 4 | 27,950 | 6,228 | .403 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | | | | |
| Special Road | 80-1413 | | | | |
| Noxious Weed | 2-1318 | | | | |
| Fire Protection | 80-1503 | 5 | 20,000 | 8,952 | 1.875 |
| Cemetery | 79-1962 | 5 | 61,500 | 15,120 | .978 |
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| | | | | | |
| Special Machinery | | | | | |
| **Totals** | | xxxxxx | 109450 | 30300 | |
| Budget Hearing Notice | | | | Final County Assessed | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 7 | | Center Township | 4773531 |
| Rate Hearing Notice | | 7 | | Smith Center | 10692440 |
| Neighborhood Revitalization Rebate | | 8 | | 0 | |
| | | | | Nov 1, 2023 Total Assessed Valuation | 15465971 |

| | |
|---|---|
| Township Only Funds Revenue Neutral Rate | 1.798 |
| Township/3rd Class City Funds Revenue Neutral Rate | 1.809 |

Assisted by:
Mapes & Miller, LLP

Address:
PO Box 266
Phillipsburg, KS 67661

Email:

8-30-2023

Julie Zabel
Robert A Boston

Attest: , 2023

Joell A Wagner
County Clerk

Governing Body

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

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2022, the projected financial information for 2023, or the projected budget for 2024.

Center Township

2024

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

| | Budgeted Funds for 2023 | Tax Levies in the 2023 Budget | Allocation for Year 2024 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | MVT - Township | MVT - City | RVT - Township | RVT - City | 16/20M - Township | 16/20 - City | CommVeh - Twnshp | CommVeh - City | Wtrcraft - Township | Wtrcraft - City |
| *** | General | 0.426 | 390 | 0 | 13 | 0 | 38 | 0 | 52 | 0 | 3 | 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 | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Special Road | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Noxious Weed | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Fire Protection | 1.862 | 1,707 | | 59 | | 168 | | 227 | | 15 | |
| *** | Cemetery | 1.502 | 1,377 | 0 | 48 | 0 | 135 | 0 | 183 | 0 | 12 | 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 | 3.790 | 3,474 | | 120 | | 341 | | 462 | | 30 | |
| | Total - 3rd Class City Levies (***) | 1.928 | | 0 | | 0 | | 0 | | 0 | | 0 |

Center Township

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2022 | Current Amount for 2023 | Proposed Amount for 2024 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General Fund | Fire Fund | 2,424 | 4,000 | 5,500 | 80-1406b |
| | | | | | |
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| | | | | | |
| | Total | 2,424 | 4,000 | 5,500 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 2,424 | 4,000 | 5,500 | |

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Center Township

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 13,346 | 15,516 | 15,251 |
| Receipts: | | | |
| Ad Valorem Tax | 4,843 | 6,149 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 107 | 113 | |
| Motor Vehicle Tax | 4 | 271 | 390 |
| Recreational Vehicle Tax | 21 | 8 | 13 |
| 16/20 M Vehicle Tax | 20 | 33 | 38 |
| Commercial Vehicle Tax | 2 | 32 | 52 |
| Watercraft Tax | 2 | 3 | 3 |
| LAVTR | | | 0 |
| Gross Earnings (Intangibles) Tax | 5,768 | 6,800 | 6,488 |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 218 | 90 | 90 |
| Neighborhood Revitalization Rebate | -142 | -344 | -424 |
| Miscellaneous | 96 | 80 | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **10,939** | **13,235** | **6,652** |
| **Resources Available:** | **24,285** | **28,751** | **21,903** |
| Expenditures: | | | |
| | | | |
| Officers Pay | 4,000 | 4,000 | 4,000 |
| Supplies | | 500 | 1,000 |
| Legal & Professional | 1,220 | 3,000 | 5,000 |
| Insurance | 791 | 1,000 | 1,500 |
| Taxes | 230 | 800 | 1,500 |
| Publication | 104 | 200 | 250 |
| | | | |
| | | | |
| | | | |
| Transfer to Fire Fund | 2,424 | 4,000 | 5,500 |
| | | | |
| | | | 9,200 |
| Cash Forward (2024 column) | | | |
| 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** | **8,769** | **13,500** | **27,950** |
| Unencumbered Cash Balance Dec 31 | 15,516 | 15,251 | xxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 10,900 | 14,250 | 27,950 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 27,950 |
| | | Tax Required | 6,047 |
| | Delinquent Comp Rate: | 3.0% | 181 |
| | | Amount of 2023 Ad Valorem Tax | 6,228 |

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2022, the projected financial information for 2023, or the projected budget for 2024.

Center Township 2024
FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget **Fire Protection** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 0 | 0 | 3,824 |
| Receipts: | | | |
| Ad Valorem Tax | 5,189 | 8,487 | xxxxxxxxxxxxx |
| Delinquent Tax | 120 | 156 | |
| Motor Vehicle Tax | 850 | 949 | 1,707 |
| Recreational Vehicle Tax | 24 | 29 | 59 |
| 16/20M Vehicle Tax | 116 | 115 | 168 |
| Commercial Vehicle Tax | 112 | 111 | 227 |
| Watercraft Tax | 9 | 9 | 15 |
| Transfer from General Fund | 2,424 | 4,000 | 5,500 |
| | | | |
| Other Donations | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -251 | -432 | -190 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **8,593** | **13,424** | **7,485** |
| **Resources Available:** | **8,593** | **13,424** | **11,309** |
| Expenditures: | | | |
| Fire Protection | 8,593 | 9,600 | 13,000 |
| Capital Outlay | | | 7,000 |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditure | | | |
| **Total Expenditures** | **8,593** | **9,600** | **20,000** |
| Unencumbered Cash Balance Dec 31 | 0 | 3,824 | xxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 9,500 | 11,750 | 20,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 20,000 |
| | | Tax Required | 8,691 |
| | Delinquent Comp Rate: | 3.0% | 261 |
| | | Amount of 2023 Ad Valorem Tax | 8,952 |

| Adopted Budget **Cemetery** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 53,495 | 51,198 | 43,987 |
| Receipts: | | | |
| Ad Valorem Tax | 28,830 | 21,693 | xxxxxxxxxxxxx |
| Delinquent Tax | 625 | 398 | |
| Motor Vehicle Tax | 1,428 | 1,589 | 1,377 |
| Recreational Vehicle Tax | 40 | 49 | 48 |
| 16/20M Vehicle Tax | 195 | 192 | 135 |
| Commercial Vehicle Tax | 188 | 187 | 183 |
| Watercraft Tax | 15 | 15 | 12 |
| Donation | | 22,393 | |
| Plot Sales/Grave Markings | 1,280 | 1,300 | 1,400 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -1,302 | -1,427 | -321 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **31,299** | **46,389** | **2,833** |
| **Resources Available:** | **84,794** | **97,587** | **46,820** |
| Expenditures: | | | |
| Electricity | 907 | 1,000 | 1,500 |
| Mowing | 30,000 | 34,000 | 34,000 |
| Trash Removal | 340 | 450 | 500 |
| Tree Removal | | 450 | 2,500 |
| Repairs | 305 | 1,000 | 1,000 |
| Capital Expenses | 1,864 | 15,000 | 20,000 |
| Spraying | 180 | 700 | 1,000 |
| Insurance | | 1,000 | 1,000 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditure | | | |
| **Total Expenditures** | **33,596** | **53,600** | **61,500** |
| Unencumbered Cash Balance Dec 31 | 51,198 | 43,987 | xxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 55,600 | 57,000 | 61,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 61,500 |
| | | Tax Required | 14,680 |
| | Delinquent Comp Rate: | 3.0% | 440 |
| | | Amount of 2023 Ad Valorem Tax | 15,120 |

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2022, the projected financial information for 2023, or the projected budget for 2024.

Give Ashley

State of Kansas
Township

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

The governing body of
**Center Township**
**Smith County**
will meet on August 30, 2023 at 1:00 pm at Smith County County Meeting Room 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 and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2022 | | Current Year Estimate 2023 | | Proposed Budget 2024 | | |
|---|---|---|---|---|---|---|---|
| Fund | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 8,769 | 0.371 | 13,500 | 0.426 | 27,950 | 6,228 | 0.405 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | | | | | | | |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | 8,593 | 1.298 | 9,600 | 1.862 | 20,000 | 8,952 | 1.896 |
| Cemetery | 33,596 | 2.173 | 53,600 | 1.502 | 61,500 | 15,120 | 0.982 |
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| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 50,958 | 3.842 | 76,700 | 3.790 | 109,450 | 30,300 | 3.283 |
| | | | | | *Funds Supported by Township Only - Revenue Neutral Rate*** | | *1.798* |
| | | | | | *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate*** | | *1.809* |
| Less: Transfers | 2,424 | | 4,000 | | 5,500 | | |
| Net Expenditure | 48,534 | | 72,700 | | 103,950 | | |
| Total Tax Levied | 39,568 | | 36,329 | | xxxxxxxxxxxxx | | |
| Total Assessed Valuation | 13,361,971 | | 14,443,407 | | 15,396,488 | | |
| Township Assessed Valuation Only | | | | | 4,720,960 | | |

| Outstanding Indebtedness, Jan 1 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 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*

Julie Zabel ~~Julie Zable~~
Treasurer

2024

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
**Center Township**
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

**SUPPORTING COUNTIES**
Smith County

**Township Only Funds**

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 1.798 | Proposed Tax Rate | 1.896 |

**Township and 3rd Class City Funds**

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 1.809 | Proposed Tax Rate | 1.387 |

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

## Roll Call Vote

A Roll Call Vote of the Center Township (Governing Body) To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 30, 2023
Resolution No. 23-01

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Julie Zabel | X | | |
| Robert F. Bolton | X | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:
Joella M Zabel

Resolution No. 23-01

**A RESOLUTION OF THE CENTER TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:**

**WHEREAS,** the Revenue Neutral Rate of the Center Township was calculated as 1.798 mills by the Smith County; and

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

**WHEREAS,** the Governing Body held a hearing on August 30, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS,** the Governing Body of the Center 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 CENTER TOWNSHIP:**

The Center Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.798 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 30 day of August 2023

Julie Zabel
Township Officer

Robert F Bolton
Township Officer

Township Officer

Attested:

Jodi a Wyatt
~~City Clerk~~

Center Township

Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required By The Regulatory Basis Of Accounting As Prescribed By The State of Kansas Are Not Included.
Year Ending December 31, 2024

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 10, 2023, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

a. Budgeted property tax revenues for 2024 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.

b. Other 2024 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

a. Other 2024 budgeted expenditures are deemed to be similar to prior years with increases anticipated.

b. No major projects are anticipated for 2024 at this time.

c. There will not be any catastrophic events or circumstances beyond the Township's control that would affect the above assumptions.

Note C: BASIS OF ACCOUNTING

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recongnized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

The governing body of
Center Township
Smith County
will meet on August 30, 2023 at 1:00 pm at Smith County County Meeting Room 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 and will be available at this hearing.

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|---|---|---|---|---|---|---|---|
| Fund | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 8,769 | 0.371 | 13,500 | 0.426 | 27,950 | 6,228 | 0.405 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | | | | | | | |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | 8,593 | 1.298 | 9,600 | 1.862 | 20,000 | 8,952 | 1.896 |
| Cemetery | 33,396 | 2.173 | 53,600 | 1.502 | 61,500 | 15,120 | 0.982 |
| Special Machinery | | | | | | | |
| Totals | 50,958 | 3.842 | 76,700 | 3.790 | 109,450 | 30,300 | 3.283 |
| | | | | | *Funds Supported by Township Only - Revenue Neutral Rate*** | | *1.798* |
| | | | | | *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate*** | | *1.809* |
| Less: Transfers | 2,424 | | 4,000 | | 5,500 | | |
| Net Expenditure | 48,534 | | 72,700 | | 103,950 | | |
| Total Tax Levied | 39,568 | | 36,329 | | xxxxxxxxxxxx | | |
| Total Assessed Valuation | 13,361,971 | | 14,443,407 | | 15,396,488 | | |
| Township Assessed Valuation Only | | | | | 4,720,960 | | |

Outstanding Indebtedness, Jan 1

| | 2021 | 2022 | 2023 |
|---|---|---|---|
| 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*

Julie Zabel ~~Julie Zeble~~
Treasurer

***(First published in the Smith Co. Pioneer Thursday, July 27, 2023.)***