CERTIFICATE 2026

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
South 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	9,091	6,956	1.901
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	92,739	87,943	24.033
Cemetery	79-1962	7	11,085	1,882	.514
Hall	79-1962	7	5,334	3,145	.859
Special Machinery		6			
Totals		xxxxxx	118,249	99,926	
Budget Hearing Notice		0			
Combined Rate and Budget Hearing Notice		9			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
27.307
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	25.553
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carolyn Brock

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

Attest: Aug 20 2025

County Clerk

Governing Body

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

CPA Summary

South Salem Township
Greenwood 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	6,956	214	5	61	0	11
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	80,748	2,487	52	716	0	127
Cemetery	1,882	58	1	17	0	3
Hall	3,145	97	2	28	0	5
	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	92,731	2,856	60	822	0	146

County Treas Motor Vehicle Estimate 2,856

County Treas Recreational Vehicle Estimate 60

County Treas 16/20M Vehicle Estimate 822

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 146

MVT Factor 0.03080

RVT Factor 0.00065

16/20M Factor 0.00886

Comm Veh Factor 0.00000

Watercraft Factor 0.00157

Donna Olson

Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

South Salem Township Clerk
Craig Miller
2357 A50 Road
Eureka, KS 67045

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2026 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR) K.S.A. 79-2960	
County and City Revenue Sharing Fund K.S.A. 79-2967	
Local Alcoholic Liquor Fund K.S.A. 1986 Supp. 79-41a04(f)	
Motor Vehicle Tax K.S.A. 79-5111	2,856.48
Special City & County Highway K.S.A. 79-3425c	
County and City Retailers Sales Tax K.S.A. 1986 Supp. 12-187	
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	59.67
16m/20m Truck Tax	822.28
Commercial Motor Vehicle	
Watercraft Tax	146.17

May 1, 2025 Provided By: Donna Olson
Date Greenwood County Treasurer

County Clerk's Budget Information for 2026 Budget Year
Greenwood County values
SOUTH SALEM TWP.

1. Estimated Assesed Valuation as of THURSDAY, JUNE 12, 2025:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	2,377,197	0	0	6,449
State Assessed	941,576	0		
Severed Minerals	0			
Personal Property	49,739			
Oil & Gas	260,413			
Total Value	3,628,925	0		

2. Personal Property: 310,152
(Use this amount on Computation to Determine Limit for 2026 budget, line 5a)

Revenue Neutral Rate 25.553

3. Actual tax rates levied for the 2025 budget: (2024 levies)

SAC	Fund	Rate	RN Rate
027	SOUTH SALEM TWP.BUILDING (HALL)	.850	.867
045	SOUTH SALEM CEMETERY	.509	.000
135	SOUTH SALEM TWP. GEN.	1.880	1.917
281	SOUTH SALEM TWP. ROAD	21.827	22.251
	Total Levied	25.066	

4. Final Assessed Valuation from the November 2024 abstract: 3,699,394

5. 2024 Personal Property: 370,790
(Use this amount on Computation to Determine Limit for 2026 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2023 average tax delinquency percentage: .654624

9. 2023 delinquency percentage for special assessments: .000000

Date Provided: 6/13/2025 Provided by: Dawn McCaffree
Greenwood County Clerk

GREENWOOD COUNTY CLERK SEAL KANSAS

2026

South 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	-	-	-	
Road	Special Machinery	-	-	-	
None					
	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.

South Salem Township
Greenwood 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
None							
				Total	**0**	**0**	**0**

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

STATEMENT OF BONDED AND FLOATING INDEBTEDNESS
ANNUAL STATEMENT

Of indebtedness of South Salem of Greenwood Kansas,

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

BOND 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		

TEMPORARY NOTES

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

NO-FUND WARRANTS

Purpose	Date of Maturity			Amount Outstanding	
	Month	Day	Year		

STATE OF KANSAS, GREENWOOD COUNTY, ss,

I Leta A Duvine OF Said South Salem township - treasurer

Do hereby certify the above to be a full and correct statement of the Indebtedness of the said

Leta A Duvine as of June 30, 20 25.

ANNUAL STATEMENT OF BONDED AND FLOATING INDEBTEDNESS

South 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	3,625	4,900	1,844
Receipts:			
Ad Valorem Tax	5,748	6,956	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		227	214
Recreational Vehicle Tax		5	5
16/20 M Vehicle Tax		106	61
Commercial Vehicle Tax			0
Watercraft Tax		12	11
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,748**	**7,306**	**291**
Resources Available:	**9,373**	**12,206**	**2,135**
Expenditures:			
Officers Pay	1,500	1,500	1,500
Salaries & Wages			
Employee Benefits			
Supplies		200	200
Budget & Publications	279	450	450
Insurance	2,694	2,800	2,800
Utilities			
Improvmenets		5,412	4,141
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	**4,473**	**10,362**	**9,091**
Unencumbered Cash Balance Dec 31	4,900	1,844	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	7,800	10,362	9,091
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,091
		Tax Required	6,956
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,956

CPA Summary

South 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	7,849	-3,586	1,414
Receipts:			
Ad Valorem Tax	63,572	80,748	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,782	2,487
Recreational Vehicle Tax		46	52
16/20M Vehicle Tax		833	716
Commercial Vehicle Tax			0
Watercraft Tax		91	127
Special Highway/Gasoline Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**63,572**	**83,500**	**3,382**
Resources Available:	**71,421**	**79,914**	**4,796**
Expenditures:			
Road Maintenance			
Road Materials	54,529	52,000	59,039
Contract Road Service (Trucking)	20,478	25,000	32,200
Supplies		1,500	1,500
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**75,007**	**78,500**	**92,739**
Unencumbered Cash Balance Dec 31	-3,586	1,414	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	80,200	83,500	92,739
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	92,739
See Tab B		Tax Required	87,943
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	87,943

Special Machinery

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

CPA Summary

South Salem Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	21,599	18,778	9,124
Receipts:			
Ad Valorem Tax	2,330	1,882	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		61	58
Recreational Vehicle Tax		2	1
16/20 M Vehicle Tax		29	17
Commercial Vehicle Tax			0
Watercraft Tax		3	3
Sale of Lots	300		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,630**	**1,977**	**79**
Resources Available:	**24,229**	**20,755**	**9,203**
Expenditures:			
Officer Pay			
Mowing	2,400	5,000	6,000
Supplies		2,000	2,000
Improvement	3,051	4,631	3,085
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,451**	**11,631**	**11,085**
Unencumbered Cash Balance Dec 31	18,778	9,124	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	17,000	14,631	11,085
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,085
		Tax Required	1,882
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,882

Adopted Budget

Hall	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	7,887	7,087	2,057
Receipts:			
Ad Valorem Tax	1,997	3,145	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		102	97
Recreational Vehicle Tax		3	2
16/20M Vehicle Tax		48	28
Commercial Vehicle Tax			0
Watercraft Tax		5	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,997**	**3,303**	**132**
Resources Available:	**9,884**	**10,390**	**2,189**
Expenditures:			
Utilities	720	1,200	1,200
Maintenance	1,257	4,633	1,634
Mowing	820	2,500	2,500
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**2,797**	**8,333**	**5,334**
Unencumbered Cash Balance Dec 31	7,087	2,057	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	6,600	8,333	5,334
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,334
		Tax Required	3,145
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,145

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
South Salem Township
Greenwood County
will meet on August 23, 2025 at 7:00 PM at Leta Divine, 686 200th Street, Eureka for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Leta Divine, 686 200th Street, Eureka 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	4,473	1.509	10,362	1.880	9,091	6,956	1.917
Road	75,007	15.508	78,500	21.827	92,739	87,943	24.234
Cemetery	5,451	0.534	11,631	0.509	11,085	1,882	0.519
Hall	2,797	0.532	8,333	0.850	5,334	3,145	0.867
Totals	87,728	18.083	108,826	25.066	118,249	99,926	27.537
						*Revenue Neutral Rate***	*25.553*
Less: Transfers	0		0		0		
Net Expenditure	87,728		108,826		118,249		
Total Tax Levied	66,665		92,731		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,526,041		3,699,394		3,628,925		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Leta Divine
Treasurer

(Published in *The Eureka Herald* Wednesday, Jul. 23, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
South Salem Township
Greenwood County
will meet on August 23, 2025 at 7:00 PM at Leta Divine, 686 200th Street, Eureka for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Leta Divine, 686 200th Street, Eureka 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	2,473	1.309	19,362	1.880	9,091	6,956	1.917
Road	73,007	15.508	78,500	21.837	92,719	87,943	24.234
Cemetery	2,451	0.533	11,631	0.509	11,085	1,882	0.519
Hall	2,797	0.332	8,333	0.850	5,354	3,145	0.867
Totals	87,728	18.083	108,826	25.066	118,249	99,926	27.537
					*Revenue Neutral Rate***		25.553
Less: Transfers	0		0		0		
Net Expenditure	87,728		108,826		118,249		
Total Tax Levied	66,695		92,731		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,526,041		3,699,394		3,628,975		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Leta Divine
Treasurer

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF South Salem Township, HEREBY NOTIFIES THE Greenwood County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 27.537. The date of our hearing is August 26, 2024 at 7:00 PM and will be held at Leta Divine, 686 200th Street, Eureka , Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on _____, 2025.

(Seal)

Leta A Divine

Clerk or Officer of Governing Body

Resolution No. 2501

A RESOLUTION OF THE South Salem Township, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the South Salem Township was calculated as25.553 mills by the Greenwood County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 23, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the South Salem 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 South Salem Township:

The South Salem Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 25.553 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 23 day of Aug -25 (month and year) and SIGNED by the Governing Body.

Mark Hendrickson

Craig R. Miller

Leta A Divine

Attested:

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Mark Hendrickson	X		
Craig Miller	X		
Leta A Divine	X		
Total			

Attested: _____