CRC

State of Kansas
Township

CERTIFICATE

2026

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	4	29,250	1,990	.116
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503	5	23,750	12,113	2.427
Cemetery	79-1962	5	99,130	22,669	1.326
Special Machinery					
Totals		xxxxxx	152130	36772	3.869
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		6			
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	County Clerk's Use Only
Final County Assessed	
Center Township	4991582
Smith Center	12100713
0	
Nov 1, 2025 Total Assessed Valuation	17092295

Township Only Funds Revenue Neutral Rate	2.246
Township/3rd Class City Funds Revenue Neutral Rate	1.229

Assisted by:
Mapes & Miller, LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Attest: August 29, 2025
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 financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

Center 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	0.000	0	0	0	0	0	0	0	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	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	2.323	1,669		40		153		254		14	
***	Cemetery	1.300	934	0	22	0	86	0	142	0	8	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	3.623	2,603		62		239		396		22	
	Total - 3rd Class City Levies (***)	1.300		0		0		0		0		0

Center Township

2026

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 Fund	Fire Fund	73	3,000	7,000	80-1406b
	Total	73	3,000	7,000	
	Adjustments*				
	Adjusted Totals	73	3,000	7,000	

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

Center 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										
NONE										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

not updated

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.

Center Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	20,378	24,111	20,383
Receipts:			
Ad Valorem Tax	6,651	0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	390	310	0
Recreational Vehicle Tax	13	9	0
16/20 M Vehicle Tax	38	43	0
Commercial Vehicle Tax	52	37	0
Watercraft Tax	3	3	0
LAVTR			0
Gross Earnings (Intangibles) Tax	6,488	9,700	6,848
Interest on Idle Funds	1,196	90	90
Neighborhood Revitalization Rebate	-344		-38
Miscellaneous		80	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**14,487**	**10,272**	**6,900**
Resources Available:	**34,865**	**34,383**	**27,283**
Expenditures:			
Officers Pay	2,771	4,000	4,000
Supplies	1,811	500	1,000
Legal & Professional	1,025	3,000	5,000
Insurance	893	1,000	1,500
Taxes	459	800	1,500
Publication	104	200	250
Repairs	3,618	500	8,000
Utilities		1,000	1,000
Transfer to Fire Fund	73	3,000	7,000
Cash Forward (2026 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	**10,754**	**14,000**	**29,250**
Unencumbered Cash Balance Dec 31	24,111	20,383	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	27,950	14,850	29,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,250
		Tax Required	1,967
	Delinquent Comp Rate:	1.2%	23
		Amount of 2025 Ad Valorem Tax	1,990

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Center 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	2,881
Receipts:			
Ad Valorem Tax	7,561	11,225	xxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,707	1,441	1,669
Recreational Vehicle Tax	59	41	40
16/20M Vehicle Tax	168	201	153
Commercial Vehicle Tax	227	173	254
Watercraft Tax	15	13	14
Transfer from General Fund	73	3,000	7,000
Other Donations			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-190	-213	-232
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,620**	**15,881**	**8,898**
Resources Available:	**9,620**	**15,881**	**11,779**
Expenditures:			
Fire Protection	9,620	13,000	13,500
Capital Outlay			10,250
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**9,620**	**13,000**	**23,750**
Unencumbered Cash Balance Dec 31	0	2,881	xxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	20,000	16,000	23,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,750
		Tax Required	11,971
	Delinquent Comp Rate:	1.2%	142
		Amount of 2025 Ad Valorem Tax	12,113

Adopted Budget

Cemetery	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	70,158	91,193	53,570
Receipts:			
Ad Valorem Tax	15,291	21,023	xxxxxxxxxxxx
Delinquent Tax	398		
Motor Vehicle Tax	1,589	752	934
Recreational Vehicle Tax	49	21	22
16/20M Vehicle Tax	192	105	86
Commercial Vehicle Tax	187	90	142
Watercraft Tax	15	7	8
Donation	20,971	21,000	21,000
Plot Sales/Grave Markings	460	1,300	1,400
Flag Donation	57,972		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-321	-321	-434
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**96,803**	**43,977**	**23,158**
Resources Available:	**166,961**	**135,170**	**76,728**
Expenditures:			
Electricity		1,000	1,500
Mowing	31,000	32,000	33,000
Trash Removal		450	500
Tree Removal		450	1,000
Repairs		1,000	1,130
Capital Expenses	44,768	45,000	60,000
Spraying		700	1,000
Insurance		1,000	1,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**75,768**	**81,600**	**99,130**
Unencumbered Cash Balance Dec 31	91,193	53,570	xxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	61,500	143,000	99,130
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	99,130
		Tax Required	22,402
	Delinquent Comp Rate:	1.2%	267
		Amount of 2025 Ad Valorem Tax	22,669

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

The governing body of
Center Township
Smith County
will meet on August 27, 2025 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 Smith County County Meeting Room 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	10,754	0.403	14,000		29,250	1,990	0.116
Debt Service							
Library							
Road							
Special Road							
Noxious Weed							
Fire Protection	9,620	1.875	13,000	2.323	23,750	12,113	2.424
Cemetery	75,768	0.978	81,600	1.300	99,130	22,669	1.326
Special Machinery							
Totals	96,142	3.256	108,600	3.623	152,130	36,772	3.866
					*Funds Supported by Township Only - Revenue Neutral Rate***		*2.246*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*1.229*
Less: Transfers	73		3,000		7,000		
Net Expenditure	96,069		105,600		145,130		
Total Tax Levied	30,300		32,248		xxxxxxxxxxxxx		
Total Assessed Valuation	15,465,971		16,167,689		17,098,612		
Township Assessed Valuation Only					4,996,517		

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*

Julie Zabel
Treasurer

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

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Fund	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	10,754	0.403	14,000		29,250	1,990	0.116
Debt Service							
Library							
Road							
Special Road							
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Fire Protection	9,620	1.875	13,000	2.323	23,750	12,113	2.424
Cemetery	75,768	0.978	81,600	1.300	99,130	22,669	1.326
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Total Assessed Valuation	15,465,971		16,167,689		17,098,612		
Township Assessed Valuation Only					4,996,517		

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*

Julie Zabel
Treasurer

CIC

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Center Township

will meet on August 27, 2025 at 1:00 pm at Smith County County Meeting Room 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*	2.246	Proposed Tax Rate	2.424

Township and 3rd Class City Funds

Revenue Neutral Rate*	1.229	Proposed Tax Rate	1.442

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

Resolution No. 25-01

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

WHEREAS, the Revenue Neutral Rate for the CENTER Township was calculated as 3.475 mills by the SMITH County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the CENTER 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 27, 2025 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 3.475 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 27 day of August, 2025 (month and year) and SIGNED by the Governing Body.

Julie Zabel

Robert J. Boltz

Attested:

Joella Wilhelm

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 Aug 27 2025
Resolution No. 25-01

Governing Body Member	Yes	No	No Vote
Julie Zabel	X		
Robert F Nolan	X		
TOTAL	2	0	0

Certified:
Joell A Wagoner

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

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Custer Township
Smith County
will meet on August 27, 2025 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 Smith County County Meeting Room and will be available at this hearing.

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General	10,754	0.403	14,000		29,250	1,990	0.116
Debt Service							
Library							
Road							
Special Road							
Noxious Weed							
Fire Protection	9,620	1.875	13,000	2.333	23,750	12,113	2.424
Cemetery	75,768	0.978	81,600	1.300	99,130	22,669	1.326
Special Machinery							
Totals	96,142	3.256	108,600	3.623	152,130	36,772	3.866
					*Funds Supported by Township Only - Revenue Neutral Rate***		2.246
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		1.229
Less: Transfers	73		3,000		7,000		
Net Expenditure	96,069		105,600		145,130		
Total Tax Levied	30,300		32,248		xxxxxxxxxxxxx		
Total Assessed Valuation	15,465,571		16,167,689		17,098,612		
Township Assessed Valuation Only					4,996,517		

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*

Julie Zabel
Treasurer

(Published in the Smith County Pioneer Thursday, July 24, 2025.)