State of Kansas
Township

2026

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Valley 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.

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		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	13,267	7,640	.997
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	159,455	128,379	16.752
Special Machinery		6			
Totals		xxxxxx	172,722	136,019	17.749
Budget Hearing Notice		0			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

7,663,649

Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	17.749
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Simmons & Simmons Inc

Address:
111 E 8th Street
Larned, Kansas 67550
Email:
wnusser@ssaccountant.com

Attest: September 5, 2025

Tracy Penn
County Clerk

David Lee
Marilyn K. Grizzell
Gary D Gerdes

Governing Body

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

RECEIVED
SEP 05 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

Valley Center Township
Pawnee 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	5,272	41	0	8	0	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	130,728	1,017	8	189	0	28
	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	136,000	1,058	8	197	0	29

County Treas Motor Vehicle Estimate 1,058

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 197

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 29

MVT Factor 0.00778

RVT Factor 0.00006

16/20M Factor 0.00145

Comm Veh Factor 0.00000

Watercraft Factor 0.00021

Valley 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	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	8,732	8,732	25,000	KSA 68-141g
	Total	8,732	8,732	25,000	
	Adjustments*				
	Adjusted Totals	8,732	8,732	25,000	

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

Valley Center Township
Pawnee 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										
None										
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
Caterpillar 12M3AWD	3/18/20	84	3.35	210,000	165,431	21,405	21,405
				Total	**165,431**	**21,405**	**21,405**

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

Valley Center 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	5,703	12,703	5,577
Receipts:			
Ad Valorem Tax	13,407	5,272	xxxxxxxxxxxxxxx
Delinquent Tax	31		
Motor Vehicle Tax	53	88	41
Recreational Vehicle Tax		1	0
16/20 M Vehicle Tax		21	8
Commercial Vehicle Tax		0	0
Watercraft Tax		3	1
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	6,067		
Neighborhood Revitalization Rebate			
Miscellaneous			0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,558**	**5,385**	**50**
Resources Available:	**25,261**	**18,088**	**5,627**
Expenditures:			
Officers Pay	1,600	1,600	1,600
Liability Insurancwe	891	692	900
Employee Benefits	3,346	3,113	3,500
Publication Expense	129	160	160
Accounting	2,532	2,765	2,800
Fire Contract	4,060	4,181	4,307
Other			
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)			
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**12,558**	**12,511**	**13,267**
Unencumbered Cash Balance Dec 31	12,703	5,577	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	13,458	12,511	13,267
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,267
		Tax Required	7,640
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,640

Valley Center 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	2,950	14,309	27,634
Receipts:			
Ad Valorem Tax	122,570	130,728	xxxxxxxxxxxxxxx
Delinquent Tax	359		
Motor Vehicle Tax	791	674	1,017
Recreational Vehicle Tax	6	12	8
16/20M Vehicle Tax		1,340	189
Commercial Vehicle Tax		0	0
Watercraft Tax		32	28
Special Highway/Gasoline Tax	2,697	2,200	2,200
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**126,423**	**134,986**	**3,442**
Resources Available:	**129,373**	**149,295**	**31,076**
Expenditures:			
Wages	42,392	41,600	42,800
Insurance	8,977	9,113	9,500
Road Maintenance	31,151	33,648	33,150
Road Materials	122	4,950	16,150
Mileage Reimbursements	2,285	2,213	10,250
Equipment	21,405	21,405	21,405
Rent			1,200
Cash Reserve (2026 column)			
Transfer to Special Machinery	8,732	8,732	25,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**115,064**	**121,661**	**159,455**
Unencumbered Cash Balance Dec 31	14,309	27,634	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	128,605	148,268	159,455
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	159,455
		Tax Required	128,379
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	128,379

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	100,439
Transfers from:	
Road Fund	8,732
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	109,171
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**109,171**

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF VALLEY CENTER TOWNSHIP, HEREBY NOTIFIES THE PAWNEE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

__x__ 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 July 9, 2025.

(Seal)

Gary D Seibert

Clerk or Officer of Governing Body

NOTICE OF BUDGET HEARING

The governing body of
Valley Center Township
Pawnee County
will meet on 8/4 at 7:00pm at 341 20th Ave Macksville, KS 67557 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 Simmons & Simmons Inc 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	12,558	1.481	12,511	0.604	13,267	7,640	0.997
Debt Service							
Library							
Road	115,064	13.547	121,661	14.960	159,455	128,379	16.752
Special Machinery							
Totals	127,622	15.028	134,172	15.564	172,722	136,019	17.749
						*Revenue Neutral Rate***	*17.749*
Less: Transfers	8,732		8,732		25,000		
Net Expenditure	118,890		125,440		147,722		
Total Tax Levied	136,015		136,000		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	0		8,738,965		7,663,649		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	195,630		165,431		165,431		
Total	195,630		165,431		165,431		

*Tax rates are expressed in mills.

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

Marilyn Grizzell
Treasurer

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, the first publication thereof being made as aforesaid on the 17 day of July, 2025 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F W Mercer

SUBSCRIBED and sworn to before me this 17 day of July, 2025.

Patty Smith
Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 67.83

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 17, 2025) 1t

NOTICE OF BUDGET HEARING

The governing body of
Valley Center Township
Pawnee County
will meet on 8/4 at 7:00pm at 341 20th Ave Winfield, KS 67557 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 Shepherd & Shepherd Inc 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.

Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate 2025 Expenditures	Current Year Estimate 2025 Actual Tax Rate*	Proposed Budget 2026 Budget Authority for Expenditures	Proposed Budget 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget 2026 Proposed Estimated Tax Rate*
General	13,568	1.481	12,511	0.906	13,267	7,488	0.997
Road & Bridge							
Cemetery							
Road	153,684	13.847	121,643	14.960	199,455	108,379	14.752
Special Machinery							
Totals	167,252	15.328	134,154	15.866	212,722	115,867	17.749
						Revenue Neutral Rate**	17.749
Less: Transfers	6,722		6,722		25,000		
Net Expenditure	160,530		127,432		187,722		
Total Tax Levied	136,013		136,986		147,222		
Assessed Valuation					XXXXXXXXXXXXXXX		
Township	0		8,758,965		7,863,649		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	165,431		165,431		165,431		
Total	165,431		165,431		165,431		

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

Marilyn Ostandi
Treasurer