CERTIFICATE

2026

To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
Smolan 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	1,125	793	0.027
Special Machinery					
Totals		xxxxxx	1125	793	0.027
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		6			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

	Final County Assessed	County Clerk's Use Only
Smolan Township		28,515,301
Smolan City		1,167,406
Nov 1, 2025 Total Assessed Valuation		29,682,707

Township Only Funds Revenue Neutral Rate	0.000
Township/3rd Class City Funds Revenue Neutral Rate	0.011
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Saline County Clerk

Address:
300 W Ash St, Room 215
Salina, KS 67401
Email:
sc.clerk@salinecountyks.gov

Attest: October 28, 2025

Jamie R Doss
County Clerk

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Kathleen D Smith township clerk
Veronica Bare township treas.
M E [illegible] Trustee

Governing Body

Smolan 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	0.011	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	0.000	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
***		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	0.011	0		0		0		0		0	
	Total - 3rd Class City Levies (***)	0.011		0		0		0		0		0

2026

Smolan 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.

Smolan Township
Saline 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**

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.

Smolan 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	553	837	396
Receipts:			
Ad Valorem Tax	651	299	xxxxxxxxxxxxxxx
Delinquent Tax	3		
Motor Vehicle Tax	53	35	0
Recreational Vehicle Tax	2	0	0
16/20 M Vehicle Tax	1	0	0
Commercial Vehicle Tax	14	0	0
Watercraft Tax		0	0
Gross Earnings (Intangibles) Tax		0	0
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**724**	**334**	**0**
Resources Available:	**1,277**	**1,171**	**396**
Expenditures:			
Mentor Lights	368	550	900
Budget Publication	72	225	225
General Expense			
Officers Pay			
Building Maintenance			
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	**440**	**775**	**1,125**
Unencumbered Cash Balance Dec 31	837	396	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	775	775	1,125
		Non-Appropriated Balance	56
		Total Expenditure/Non-Appr Balance	1,181
		Tax Required	785
	Delinquent Comp Rate:	1.0%	8
		Amount of 2025 Ad Valorem Tax	793

Saline County Clerk/Election Office

Jamie R Doss – County Clerk/Election Officer

Phone: (785) 309-5820
FAX: (785) 309-5826
E-mail: dossj@salinecountyks.gov
www.salinecountyks.gov

300 W Ash St, Rm 215
P.O. Box 5040
Salina, KS 67402-5040

Notice of Revenue Neutral Rate Intent

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

THE GOVERNING BODY OF Smolan Township **, HEREBY NOTIFIES THE SALINE COUNTY CLERK THE REVENUE NEUTRAL RATE INTENT;**

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is .011. The date of our hearing is 9/8/2025 at 7:00 AM/PM and will be held at 120 2nd St address in Smolan, Kansas.

____ 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 June 30, 2025.

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

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

The governing body of

SMOLAN TOWNSHIP SALINE COUNTY

will meet on September 8, 2025 at 7:00 PM at Veronica Base Residence 120 2nd St, Smolan 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 Veronica Base Residence 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 Year for 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	440	0.023	775	0.011	1,125	793	0.027
Debt Service							
Library							
Road							
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	440	0.023	775	0.011	1,125	793	0.027
Funds Supported by Township Only - Revenue Neutral Rate**							0.000
Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**							0.011
Less: Transfers	0		0		0		
Net Expenditure	440		775		1,125		
Total Tax Levied	655		299		xxxxxxxxxxx		
Total Assessed Valuation	28,953,385		28,575,049		29,681,227		
Township Assessed Valuation Only					28,515,364		

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*

Veronica Base

Treasurer

Resolution No. 1-2025

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

WHEREAS, the Revenue Neutral Rate for Smolan Township was calculated as 0.011 mills by the Saline County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025, at 7:00 PM allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Smolan Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF SMOLAN TOWNSHIP:

Smolan Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.011 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 8th day of September, 2025 (month and year) and **SIGNED** by the Governing Body.

Mayo "Eddie" Morgan — X YES ____ NO

Veronica Base — X YES ____ NO

Kathleen Smith — ✓ YES ____ NO

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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	440	0.023	775	0.011	1,125	793	0.027
Debt Service							
Library							
Road							
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	440	0.023	775	0.011	1,125	793	0.027
					*Funds Supported by Township Only - Revenue Neutral Rate***		*0.000*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*0.011*
Less: Transfers	0		0		0		
Net Expenditure	440		775		1,125		
Total Tax Levied	655		299		xxxxxxxxxxxxx		
Total Assessed Valuation	28,953,385		28,575,049		29,681,227		
Township Assessed Valuation Only					28,515,364		

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*

Veronica Base
Treasurer