CERTIFICATE 2026

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
Houston 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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	5,514	2,777	.834
Special Machinery					
Totals		xxxxxx	5514	2777	2757748
Budget Hearing Notice		6		Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Houston Township	2757748
Rate Hearing Notice				Gaylord	569778
Neighborhood Revitalization Rebate		7		0	3327526
				Nov 1, 2025 Total Assessed Valuation	-

Township Only Funds Revenue Neutral Rate	0.000
Township/3rd Class City Funds Revenue Neutral Rate	0.834

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Attest: 8-27, 2025
County Clerk

Governing Body

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

CPA Summary

Houston 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	0.785	109	0	5	0	19	0	10	0	2	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	0.785	109		5		19		10		2	
	Total - 3rd Class City Levies (***)	0.785		0		0		0		0		0

Houston 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	-	-	-	
	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.

Houston 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										
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
				Total	**0**	**0**	**0**

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

Houston 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	4,895	5,010	2,530
Receipts:			
Ad Valorem Tax	2,812	2,775	xxxxxxxxxxxxxxx
Delinquent Tax	31		
Motor Vehicle Tax	184	158	109
Recreational Vehicle Tax	7	4	5
16/20 M Vehicle Tax	46	45	19
Commercial Vehicle Tax	17	15	10
Watercraft Tax		3	2
Gross Earnings (Intangibles) Tax		22	64
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2	-3	-2
Miscellaneous	6		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,101**	**3,019**	**207**
Resources Available:	**7,996**	**8,029**	**2,737**
Expenditures:			
Officers Pay	100	300	300
General Expense	386	500	500
Fire Protection	2,500	3,490	3,500
Other Operations	0	1,209	1,214
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	**2,986**	**5,499**	**5,514**
Unencumbered Cash Balance Dec 31	5,010	2,530	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,327	5,499	5,514
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,514
		Tax Required	2,777
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,777

CPA Summary

Houston Township 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	2,777	0.835	2
Debt Service			0
Library			0
Road			0
Special Road			0
Noxious Weed			0
Fire Protection			0
			0
			0
			0
			0
			0
TOTAL	2,777	0.835	2

2025 July 1 Valuation: 3,327,526

Valuation Factor: 3,327.526

Neighborhood Revitalization Subj to Rebate: 2,380

Neighborhood Revitalization factor: 2.380

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

The governing body of
Hearton Township
Smith County

will meet on August 25 2025 at 8:00 P.m at the Dennis Lehmann Residence, Gaylord, 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 Smith County Clerk's Office 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	2,986	1.222	5,499	0.785	5,514	2,777	0.834
Totals	2,986	1.222	5,499	0.785	5,514	2,777	0.834
					*Funds Supported by Township Only - Revenue Neutral Rate**		0.000
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**		0.834
Less: Transfers	0		0		0		
Net Expenditure	2,986		5,499		5,514		
Total Tax Levied	2,776		2,775		xxxxxxxxxxxxx		
Total Assessed Valuation	2,272,067		3,536,699		3,327,526		
Township Assessed Valuation Only					2,757,748		

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*

Dennis Lehmann
Township Treasurer

(Published in the Smith County Pioneer Thursday, August 14, 2025.)