CERTIFICATE 2025

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	4	14,850	0	0 ✓
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503	5	16,000	11,225	2.323 ✓
Cemetery	79-1962	5	143,000	21,023	1.300 ✓
Special Machinery					
Totals		xxxxxx	173850	32247.88606	3.623
Budget Hearing Notice				Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		6		Center Township	4831570
Rate Hearing Notice		7		Smith Center	11336119
Neighborhood Revitalization Rebate		8		0	
				Nov 1, 2024 Total Assessed Valuation	16167689

Township Only Funds Revenue Neutral Rate	1.883
Township/3rd Class City Funds Revenue Neutral Rate	1.329

Assisted by:
Mapes & Miller, LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Attest: August 29, 2024
Joella Mylchreest
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 finanacial information for 2023, the projected financial information for 2024, or the projected budget for 2025.

Center Township

2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

	Budgeted Funds for 2024	Tax Levies in the 2024 Budget	Allocation for Year 2025									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	0.403	310	0	9	0	43	0	37	0	3	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	1.875	1,441		41		201		173		13	
***	Cemetery	0.978	752	0	21	0	105	0	90	0	7	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	3.256	2,503		71		349		301		23	
	Total - 3rd Class City Levies (***)	1.381		0		0		0		0		0

Center Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Fire Fund	473	3,000	-	80-1406b
	Total	473	3,000	0	
	Adjustments*				
	Adjusted Totals	473	3,000	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Center Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	15,516	20,378	19,416
Receipts:			
Ad Valorem Tax	6,036	6,228	xxxxxxxxxxxxxxx
Delinquent Tax	113		
Motor Vehicle Tax	271	390	310
Recreational Vehicle Tax	8	13	9
16/20 M Vehicle Tax	33	38	43
Commercial Vehicle Tax	32	52	37
Watercraft Tax	3	3	3
LAVTR			0
Gross Earnings (Intangibles) Tax	4,835	6,488	9,700
Interest on Idle Funds	816	90	90
Neighborhood Revitalization Rebate	-144	-344	0
Miscellaneous	301	80	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,304**	**13,038**	**10,192**
Resources Available:	**27,820**	**33,416**	**29,608**
Expenditures:			
Officers Pay	2,771	4,000	4,000
Supplies	549	500	1,000
Legal & Professional	774	3,000	5,000
Insurance	802	1,000	1,500
Taxes	241	800	1,500
Publication		200	250
Repairs	417	500	600
Utilities	968	1,000	1,000
Transfer to Fire Fund	473	3,000	
Cash Forward (2025 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	447		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**7,442**	**14,000**	**14,850**
Unencumbered Cash Balance Dec 31	20,378	19,416	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	14,250	27,950	14,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,850
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

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 finanacial information for 2023, the projected financial information for 2024, or the projected budget for 2025.

Center Township 2025
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	0	0	3,338
Receipts:			
Ad Valorem Tax	7,534	8,952	xxxxxxxxxxxx
Delinquent Tax	156		
Motor Vehicle Tax	949	1,707	1,441
Recreational Vehicle Tax	29	59	41
16/20M Vehicle Tax	115	168	201
Commercial Vehicle Tax	111	227	173
Watercraft Tax	9	15	13
Transfer from General Fund	473	2,000	
Other Donations			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-260	-190	-213
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	9,116	12,938	1,657
Resources Available:	9,116	12,938	4,995
Expenditures:			
Fire Protection	9,116	9,600	11,000
Capital Outlay			5,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	9,116	9,600	16,000
Unencumbered Cash Balance Dec 31	0	3,338	xxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	11,750	20,000	16,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,000
		Tax Required	11,005
	Delinquent Comp Rate:	2.0%	220
		Amount of 2024 Ad Valorem Tax	11,225

Adopted Budget

Cemetery	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	51,198	70,158	70,412
Receipts:			
Ad Valorem Tax	22,514	15,120	xxxxxxxxxxxx
Delinquent Tax	398		
Motor Vehicle Tax	1,589	1,377	752
Recreational Vehicle Tax	49	48	21
16/20M Vehicle Tax	192	135	105
Commercial Vehicle Tax	187	183	90
Watercraft Tax	15	12	7
Donation	22,393	25,000	50,000
Plot Sales/Grave Markings	3,050	1,300	1,400
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-427	-321	-398
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	49,960	42,854	51,977
Resources Available:	101,158	113,012	122,389
Expenditures:			
Electricity		1,000	1,500
Mowing	31,000	32,000	32,000
Trash Removal		450	500
Tree Removal		450	1,000
Repairs		1,000	1,000
Capital Expenses		6,000	105,000
Spraying		700	1,000
Insurance		1,000	1,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	31,000	42,600	143,000
Unencumbered Cash Balance Dec 31	70,158	70,412	xxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	57,000	61,500	143,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	143,000
		Tax Required	20,611
	Delinquent Comp Rate:	2.0%	412
		Amount of 2024 Ad Valorem Tax	21,023

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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 29, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,442	0.426	14,000	0.403	14,850		
Debt Service							
Library							
Road							
Special Road							
Noxious Weed							
Fire Protection	9,116	1.862	9,600	1.875	16,000	11,225	2.362
Cemetery	31,000	1.502	42,600	0.978	143,000	21,023	1.309
Special Machinery							
Totals	47,558	3.790	66,200	3.256	173,850	32,248	3.671
					*Funds Supported by Township Only - Revenue Neutral Rate***		*1.883*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*1.329*
Less: Transfers	473		3,000		0		
Net Expenditure	47,085		63,200		173,850		
Total Tax Levied	36,329		30,300		xxxxxxxxxxxxx		
Total Assessed Valuation	14,443,407		15,465,971		16,063,104		
Township Assessed Valuation Only					4,753,099		

Outstanding Indebtedness, Jan 1	2022	2023	2024
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

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Center Township
will meet on August 29, 2024 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*	1.883	Proposed Tax Rate	2.362

Township and 3rd Class City Funds

Revenue Neutral Rate*	1.329	Proposed Tax Rate	1.309

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

Center Township 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
Special Road			0
Noxious Weed			0
Fire Protection	11,008	0.685	213
Cemetery	20,617	1.284	398
			0
			0
			0
			0
TOTAL	31,625	1.969	611

2024 July 1 Valuation: 16,063,104

Valuation Factor: 16,063.104

Neighborhood Revitalization Subj to Rebate: 310,307

Neighborhood Revitalization factor: 310.307

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

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 8-29-2024
Resolution No. _____

Governing Body Member	Yes	No	No Vote
Robert B. Bolton	X		
Julie Zaret	X		
TOTAL			

Certified:
Joella Wyllart

Resolution No. 24-01

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 Twp was calculated as 1.883 mills by the Smith County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 29 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Center Twp 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 Twp shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.883 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 29 day of August, 2024 ~~2022~~ and **SIGNED** by the officers

Robert P. Galen

Julie Zabel

Attested:

Joella Mylar

k

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

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Center Township
Smith County
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General	7,442	0.426	14,000	0.403	14,850		
Debt Service							
Library							
Road							
Special Road							
Noxious Weed							
Fire Protection	9,116	1.862	9,600	1.875	16,000	11,225	2.362
Cemetery	31,000	1.502	42,600	0.978	143,000	21,023	1.309
Special Machinery							
Totals	47,558	3.790	66,200	3.256	173,850	32,248	3.671
					*Funds Supported by Township Only - Revenue Neutral Rate**		1.883
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**		1.329
Less: Transfers	473		3,000		0		
Net Expenditure	47,085		63,200		173,850		
Total Tax Levied	36,329		30,300		xxxxxxxxxxxxx		
Total Assessed Valuation	14,443,407		15,465,971		16,063,104		
Township Assessed Valuation Only					4,753,099		

Outstanding Indebtedness, Jan 1

	2022	2023	2024
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 25, 2024.)