State of Kansas
City

2026

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Centralia
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly 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.

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)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	430,495	118,359	35.664
Debt Service	10-113	8			
Library	12-1220	8	35,987	31,815	9.687
Special Highway/Streets		9	50,000		
Centralia Lake Fund		9	176,200		
Sewer Fund		10	139,931		
Sewer Reserve Fund		10			
Water Fund		11	165,655		
Water Reserve Fund		11	34,573		
Electric Fund		12	567,321		
Electric Reserve Fund		12	121,160		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxx	1,721,322	150,174	45.251
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			
RNR Hearing Notice		17			3,318,777
Neighborhood Revitalization		18			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	39.800
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: 12/31 2025
Mary Kay Schulkjans
County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	102,453	12,518	389	148	692	146
Debt Service						
Library	29,639	3,621	112	43	200	42
TOTAL	132,092	16,139	501	191	892	188

County Treas Motor Vehicle Estimate	16,139				
County Treas Recreational Vehicle Estimate		501			
County Treas 16/20M Vehicle Estimate			191		
County Treas Commercial Vehicle Tax Estimate				892	
County Treas Watercraft Tax Estimate					188

Motor Vehicle Factor	0.12218				
Recreational Vehicle Factor		0.00379			
16/20M Vehicle Factor			0.00145		
Commercial Vehicle Factor				0.00675	
Watercraft Factor					0.00142

Centralia 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
Electric Fund	General Fund	75,000	0	56,027	KSA 12-825d
Water Fund	General Fund	0	0	11,947	KSA 12-825d
Centralia Lake Fund	General Fund	0	70,000	0	KSA 12-825d
Electric Fund	Electric Reserve Fund	96,300	84,649	82,294	KSA 12-825d
Water Fund	Water Reserve Fund	18,092	14,176	25,014	KSA 12-825d
Sewer Fund	Electric Fund	0	29,600	0	KSA 12-825d
Centralia Lake Fund	Capital Projects: CCLIP	35,000	0	0	KSA 12-1, 118
Sewer Fund	Capital Projects: CCLIP	90,000	0	0	KSA 12-1, 118
Water Fund	Capital Projects: CCLIP	70,000	0	0	KSA 12-1, 118
General Fund	Equipment Reserve Fund	11,000	19,800	19,800	KSA 12-825d
Centralia Lake Fund	Equipment Reserve Fund	11,000	13,900	13,900	KSA 12-825d
General Fund	Special Hwy Fund	0	35,790	35,690	KSA 12-825d
Water Fund	Electric Fund	0	15,000	0	KSA 12-825d
Capital Projects: CCLIP	Sewer Fund	0	1,369	0	KSA 12-1, 118
Capital Projects: Electric Phase II	Electric Fund	0	23,865	0	KSA 12-1, 118
Capital Projects: Pool Rehab	Capital Projects: Pool House	0	36,645	0	KSA 12-1, 118
Sewer Fund	Equipment Reserve Fund	0	50,000	0	KSA 12-825d
Special Highway Fund	Equipment Reserve Fund	0	33,500	0	KSA 12-825d
Sewer Fund	General Fund	0	0	15,000	KSA 12-825d
Electric Fund	Centralia Lake Fund	0	0	2,000	KSA 12-825d
Centralia Lake Fund	Capital Improvement Fund	0	2,500	2,500	KSA 12-825d
	Totals	406,392	430,794	264,172	
	Adjustments*				
	Adjusted Totals	406,392	430,794	264,172	

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

State of Kansas
City

Centralia

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2018-A	5/2/2018	9/1/2027	3.00	460,000	160,000	3/1	9/1	4,800	50,000	3,300	55,000
Series 2020-Refunding	9/26/2020	11/1/2039	1.00	365,000	305,000	5/1	11/1	4,773	20,000	4,573	20,000
Series 2021	9/16/2023	9/1/2033	1.15	475,000	370,000	3/1	9/1	4,255	40,000	3,795	40,000
Series 2025	2/10/2025	3/1/2045	4.05	45,000	0	3/1	9/1	9,113	0	17,922	15,000
Total G.O. Bonds					**835,000**			**22,941**	**110,000**	**29,590**	**130,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**835,000**			**22,941**	**110,000**	**29,590**	**130,000**

State of Kansas
City

Centralia 2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
Chevy Truck	2021	60	3.00	39,866	11,593	8,736	8,736
Skid Steer	2024	60	5.95	36,549	36,549	8,665	8,665
Totals					**48,142**	**17,401**	**17,401**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: Centralia
Nemaha County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$29,639	$31,815
Delinquent Tax	$0	$500
Motor Vehicle Tax	$4,613	$3,621
Recreational Vehicle Tax	$121	$112
16/20M Vehicle Tax	$26	$43
TOTAL TAXES	$34,399	$36,091
Difference in Total Taxes:	$1,692	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,091,921	$3,319,041
Did Assessed Valuation Decrease?	No	
Levy Rate	9.586	9.586
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

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 Jan 1	97,823	80,017	60,141
Receipts:			
Ad Valorem Tax	87,631	102,453	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,111	500	1,000
Motor Vehicle Tax	15,601	15,449	12,518
Recreational Vehicle Tax	495	406	389
16/20M Vehicle Tax	81	86	148
Commercial Vehicle Tax	858	375	692
Watercraft Tax	0	193	146
Gross Earning (Intangible) Tax	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	1,837	1,964	1,674
Special Assessment Tax	0	1,000	1,000
Compensating Use Tax	0	0	0
Local Sales Tax	66,698	66,000	66,000
Franchise Tax	11,677	15,000	15,000
Licenses	105	200	200
Sales of Materials	4,844	2,000	2,000
Municipal Court Fees	0	1,000	1,000
Reimbursements		10,000	6,000
Solid Waste Revenue	42,830	42,750	43,200
Pool Revenue	6,412	5,500	6,500
Transfers In	64,000	70,000	82,974
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	15,308	25,000	15,000
Neighborhood Revitalization Rebate	-6,771	-5,966	0
Miscellaneous	42	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**313,759**	**353,910**	**255,442**
Resources Available:	**411,582**	**433,927**	**315,583**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	411,582	433,927	315,583
Expenditures:			
General Administration	128,802	123,650	124,650
City Shop	123,768	134,790	136,690
City Swimming Pool	32,175	36,750	36,750
Solid Waste	42,246	43,183	43,183
Emergency Services	4,574	6,500	6,500
Sub-Total detail page	331,565	344,873	347,773
Capital Outlay	0	0	0
	0	0	0
Transfer to: Equipment (Mowers)	0	6,500	6,500
Transfer to: Equipment (Truck)	0	8,900	8,900
Transfer to: Equipment (Skid Steer)	0	4,400	4,400
	0	0	0
Pool Bond Principal	0	0	15,000
Pool Bond Interest	0	9,113	17,922
Cash Reserve (2026 column)	0	0	30,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**331,565**	**373,786**	**430,495**
Unencumbered Cash Balance Dec 31	80,017	60,141	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	350,354	411,087	430,495
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	430,495
		Tax Required	114,912
	Delinquent Comp Rate:	3.0%	3,447
		Amount of 2025 Ad Valorem Tax	118,359

CPA Summary

State of Kansas
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Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration			
Wages + Benefits	73,562	75,000	76,000
Operating Expenses	21,366	15,500	15,500
Audit	9,400	9,650	9,650
Insurance - Community Bldg	835	1,000	1,000
Insurance - Library	5,075	5,000	5,000
Insurance - General Administration	12,241	13,000	13,000
Municipal Court	2,234	500	500
Utilities	4,089	4,000	4,000
Total	**128,802**	**123,650**	**124,650**
City Shop			
Wages + Benefits (Seasonal)	7,240	7,000	7,000
Wages + Benefits	35,401	46,000	48,000
Operating Expenses	15,849	17,000	17,000
Insurance	15,396	17,000	17,000
Utilities	5,709	7,000	7,000
Fuel Expenses	7,860	5,000	5,000
Transfer to Special Hwy Fund	36,313	35,790	35,690
Total	**123,768**	**134,790**	**136,690**
City Swimming Pool			
Wages + Benefits (Manager)	3,151	3,000	3,000
Wages + Benefits (Lifeguards)	17,944	17,000	17,000
Operating Expenses	7,250	12,750	12,750
Pool Chemicals	3,830	4,000	4,000
Total	**32,175**	**36,750**	**36,750**
Solid Waste			
Trash Contract	42,246	43,183	43,183
Total	**42,246**	**43,183**	**43,183**
Emergency Services			
Utilities	2,512	4,000	4,000
Insurance	2,062	2,500	2,500
Total	**4,574**	**6,500**	**6,500**
Page Total	**331,565**	**344,873**	**347,773**

(Note: Should agree with general sub-totals.)

Centralia 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	581
Receipts:			
Ad Valorem Tax	26,167	29,639	xxxxxxxxxxxxxxxx
Delinquent Tax	681	0	500
Motor Vehicle Tax	4,833	4,613	3,621
Recreational Vehicle Tax	152	121	112
16/20M Vehicle Tax	29	26	43
Commercial Vehicle Tax	256	112	200
Watercraft Tax	0	57	42
Neighborhood Revitalization Rebate	(183)	-1,890	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,935**	**32,678**	**4,518**
Resources Available:	**31,935**	**32,678**	**5,099**
Expenditures:			
Library Expenses	31,935	32,097	35,987
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**31,935**	**32,097**	**35,987**
Unencumbered Cash Balance Dec 31	0	581	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	32,073	32,097	35,987
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,987
		Tax Required	30,888
	Delinquent Comp Rate:	3.0%	927
		Amount of 2025 Ad Valorem Tax	31,815

CPA Summary

Centralia 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway/Streets**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	75	0	50
Receipts:			
State of Kansas Gas Tax	13,295	14,260	14,260
County Transfers Gas	0	0	0
Transfer From: General Fund (Streets)	0	35,790	35,690
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,295**	**50,050**	**49,950**
Resources Available:	**13,370**	**50,050**	**50,000**
Expenditures:			
Street Work & Repairs	13,370	50,000	50,000
Cash Reserve (2026 column)	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,370**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	0	50	0
2024/2025/2026 Budget Authority Amoun	15,451	50,000	50,000

Adopted Budget

Centralia Lake Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	91,519	65,235	6,733
Receipts:			
Lake Permit Fees Received	130,496	135,200	140,000
KS Fish & Game Contract: Fishing	9,270	9,270	9,270
KS Fish & Game Contract: Hunting	8,240	8,240	8,240
Haying Lease Contract	6,310	4,988	4,988
Lake Cabin Income	0	0	5,000
Transfer In:	0	0	2,000
Miscellaneous	208	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**154,524**	**157,698**	**169,498**
Resources Available:	**246,043**	**222,933**	**176,231**
Expenditures:			
Seasonal Wages	10,965	11,300	11,300
Wages & Benefits	26,498	28,000	28,000
Operating Expenses	15,062	15,000	15,000
Utilities	26,462	27,000	27,000
Tree Expenses	995	1,000	1,000
Road Expenses	10,560	10,000	10,000
Lake Project	44,266	40,000	40,000
Lake Cabin Project	0	0	10,000
Transfers Out	46,000	83,900	13,900
Cash Reserve (2026 column)	0	0	20,000
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**180,808**	**216,200**	**176,200**
Unencumbered Cash Balance Dec 31	65,235	6,733	31
2024/2025/2026 Budget Authority Amoun	181,644	238,515	176,200

CPA Summary

Centralia 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	83,192	46,784	22,096
Receipts:			
Utility Fees Received	117,023	117,912	117,835
Total Receipts	**117,023**	**117,912**	**117,835**
Resources Available:	**200,215**	**164,696**	**139,931**
Expenditures:			
Wages & Benefits	47,421	46,000	48,000
Operating Expenses	11,044	11,500	11,400
Waste Water Testing	2,847	3,000	3,000
Annual Inspection: Sewer Pumps	2,119	2,500	2,500
Sewer Project	0	0	50,000
Transfers Out	90,000	79,600	15,000
Cash Reserve (2026 column)	0	0	10,000
Miscellaneous	0	0	31
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**153,431**	**142,600**	**139,931**
Unencumbered Cash Balance Dec 31	46,784	22,096	0
2024/2025/2026 Budget Authority Amoun	167,273	160,316	139,931

Adopted Budget

Sewer Reserve Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfers In:	0	0	0
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
Cash Reserve (2026 column)	0	0	0
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	66,546	14,542	22,236
Receipts:			
Utility Fees Received	137,523	143,568	143,419
Total Receipts	**137,523**	**143,568**	**143,419**
Resources Available:	**204,069**	**158,110**	**165,655**
Expenditures:			
Wages & Benefits	46,426	46,000	48,000
Operating Expenses	17,288	20,000	20,000
Purchased Water	27,589	30,000	30,000
Water Testing	486	1,000	1,000
Water Tower Inspection	9,646	9,700	9,700
Transfers Out	88,092	29,174	36,961
Cash Reserve (2026 column)	0	0	19,994
Total Expenditures	**189,527**	**135,874**	**165,655**
Unencumbered Cash Balance Dec 31	14,542	22,236	0
2024/2025/2026 Budget Authority Amoun	194,334	155,874	165,655

Adopted Budget

Water Reserve Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,881	20,158	9,559
Receipts:			
Transfer In:	18,092	14,174	25,014
Total Receipts	**18,092**	**14,174**	**25,014**
Resources Available:	**44,973**	**34,332**	**34,573**
Expenditures:			
ReWater Bond 0308092920057			
Bond Interest	4,815	4,773	4,573
Bond Principal	20,000	20,000	20,000
Cash Reserve (2026 column)	0	0	10,000
Total Expenditures	**24,815**	**24,773**	**34,573**
Unencumbered Cash Balance Dec 31	20,158	9,559	0
2024/2025/2026 Budget Authority Amoun	44,973	34,489	34,573

CPA Summary

Centralia 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	97,669	38,386	108,542
Receipts:			
Utility Fees Received	457,786	458,640	458,779
Transfers In:	0	51,165	0
Miscellaneous	485	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**458,271**	**509,805**	**458,779**
Resources Available:	**555,940**	**548,191**	**567,321**
Expenditures:			
Wages & Benefits	57,241	46,000	48,000
Operating Expenses	13,956	14,000	14,000
Sales Tax	24,983	15,000	15,000
Purchased Electric	228,474	265,000	265,000
Line Inspection/Maintenance	0	5,000	5,000
Street Lights Project	21,600	10,000	10,000
Transfers Out	171,300	84,649	140,321
Cash Reserve (2026 column)	0	0	70,000
Total Expenditures	**517,554**	**439,649**	**567,321**
Unencumbered Cash Balance Dec 31	38,386	108,542	0
2024/2025/2026 Budget Authority Amoun	536,391	523,249	567,321

Adopted Budget

Electric Reserve Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	49,938	53,272	38,866
Receipts:			
Transfer In	96,300	84,649	82,294
Total Receipts	**96,300**	**84,649**	**82,294**
Resources Available:	**146,238**	**137,921**	**121,160**
Expenditures:			
Phase I 0308050218352			
Bond Interest	4,816	4,800	3,300
Bond Principal	50,000	50,000	55,000
Phase II 0308091621356			
Bond Interest	3,150	4,255	3,795
Bond Principal	35,000	40,000	40,000
Cash Reserve (2026 column)			19,065
Total Expenditures	**92,966**	**99,055**	**121,160**
Unencumbered Cash Balance Dec 31	53,272	38,866	0
2024/2025/2026 Budget Authority Amoun	146,239	134,527	121,160

CPA Summary

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Utility Deposit Fund		**Capital Improvement Fund**		**Equipment Fund**		**Grant Fund**		**Capital Projects: Electric Phase II**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,800	Cash Balance Jan 1	801	Cash Balance Jan 1	989	Cash Balance Jan 1	0	Cash Balance Jan 1	55,305	61,895
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Deposits In	7,200	Transfer In	0	Transfer In	22,000	Income	0	Grant Income	0	
		Reimbursement: Scoreboard	21,390							
		Reimbursement: Lights	9,909							
Total Receipts	7,200	Total Receipts	31299	Total Receipts	22000	Total Receipts	0	Total Receipts	0	60,499
Resources Available:	12,000	Resources Available:	32,100	Resources Available:	22,989	Resources Available:	0	Resources Available:	55,305	122,394
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Deposits Out	4,800	Scoreboard for Ballfield	21,895	Payment on Truck	8,731	Expenses	0	ACH Meter Proejct	31,440	
		Lights for Ballfield	9,909	Payment on Skid Steer	6,203					
				Equipment Expenses	7,939					
Total Expenditures	4,800	Total Expenditures	31,804	Total Expenditures	22,873	Total Expenditures	0	Total Expenditures	31,440	90,917
Cash Balance Dec 31	7,200	Cash Balance Dec 31	296	Cash Balance Dec 31	116	Cash Balance Dec 31	0	Cash Balance Dec 31	23,865	**31,477**
										31,477

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Projects: CCLIP		**Capital Projects: Swimming Pool Rehab**		**Capital Proejcts: Swimming Pool House**		**Capital Proejcts: Sewer**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	39,460	Cash Balance Dec 31	652,017	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	691,477
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In:	195,000	Interest Received	27,591	Fundraising	0	Income	0			
				Transfers In:	17,000					
Total Receipts	195,000	Total Receipts	27591.49	Total Receipts	17000	Total Receipts	0	Total Receipts	0	239,591
Resources Available:	234,460	Resources Available:	679,608	Resources Available:	17,000	Resources Available:	0	Resources Available:	0	931,068
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
CCLIP Expenses	233,090	Pool Rehabilitation	386,654	Pool House Construction	0	Expenses	0			
		Transfers Out:	17,000	Pool House Engineering	16,480					
Total Expenditures	233,090	Total Expenditures	403,654	Total Expenditures	16,480	Total Expenditures	0	Total Expenditures	0	653,224
Cash Balance Dec 31	1,370	Cash Balance Dec 31	275,955	Cash Balance Dec 31	520	Cash Balance Dec 31	0	Cash Balance Dec 31	0	277,845
										277,845

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Centralia

will meet on September 3rd, 2025 at 7:00PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	331,565	30.358	373,786	33.136	430,495	118,359	35.661
Debt Service							
Library	31,935	9.065	32,097	9.586	35,987	31,815	9.586
Special Highway/Streets	13,370		50,000		50,000		
Centralia Lake Fund	180,808		216,200		176,200		
Sewer Fund	153,431		142,600		139,931		
Sewer Reserve Fund							
Water Fund	189,527		135,874		165,655		
Water Reserve Fund	24,815		24,773		34,573		
Electric Fund	517,554		439,649		567,321		
Electric Reserve Fund	92,966		99,055		121,160		
Non-Budgeted Funds-A	90,917						
Non-Budgeted Funds-B	653,224						
Totals	2,280,112	39.423	1,514,034	42.722	1,721,322	150,174	45.247
						*Revenue Neutral Rate***	*39.800*
Less: Transfers	406,392		430,794		264,172		
Net Expenditure	1,873,720		1,083,240		1,457,150		
Total Tax Levied	115,097		132,092		xxxxxxxxxxxxxxx		
Assessed Valuation	2,921,988		3,091,921		3,319,041		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,300,000	940,000	835,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	57,900	20,329	48,142
Total	1,357,900	960,329	883,142

*Tax rates are expressed in mills

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

City of Centralia

Official Title: City Clerk

Centralia 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	118,359	35.661	7,852
Debt Service	0		0
Library	31,815	9.586	2,111
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	150,174	45.246	9,963

2025 July 1 Valuation: 3,319,041

Valuation Factor: 3,319.041

Neighborhood Revitalization Subj to Rebate: 220,182

Neighborhood Revitalization factor: 220.182

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

Resolution No. 2025-7

A RESOLUTION OF THE CITY OF CENTRALIA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Centralia was calculated as 39.800 mills by the Nemaha County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 09/03/2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF CENTRALIA:

The City of Centralia shall levy a property tax rate exceeding the Revenue Neutral Rate of 39.800 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 3rd day of September and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

CITY OF CENTRALIA
SEAL
NEMAHA CO. KANSAS

Roll Call Vote

A Roll Call Vote of the Centralia City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on

Resolution No. 2025-7

Governing Body Member	Yes	No	No Vote
Jay Gibbs	X		
Doug Nelson			X
Dustin Walters	X		
Kelli Holthaus	X		
Brett Burdiek	X		
TOTAL	**4**	**0**	**1**

Certified:

CITY OF CENTRALIA SEAL NEMAHA CO. KANSAS

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Centralia

will meet on September 3rd, 2025 at 7:00PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

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						*Revenue Neutral Rate***	*39.800*
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Net Expenditure	1,873,660		974,690		1,721,413		
Total Tax Levied	115,097		132,092		xxxxxxxxxxxxxxx		
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*Tax rates are expressed in mills

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

City of Centralia

Official Title: City Clerk

STATE OF KANSAS
County of Nemaha

Pamela Deters, being first duly sworn, deposes and states: That she is of lawful age, that affiant is legal publication editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice – Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date Aug. 20, 2025
Second insertion thereof in the issue thereof date _____, 2025
Third insertion thereof in the issue thereof date _____, 2025

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $ 112.50
Subscribed to in my presence and sworn to before me by said Pamela Deters Pamela A. Deters
This 20 day of Aug., 2025

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
1-15-29

Joyce K Diehl

My commission expires on the 15th day of January, 2029

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2025

_____