CERTIFICATE

2024

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Gilman 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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	10,440	5,442	0.475
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	145,926	104,612	9.350
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503	7	24,000	22,735	2.457
		7			
Special Machinery		6			
Totals		xxxxxx	180366	132789	12.282
Budget Hearing Notice		8			
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

	Final County Assessed	County Clerk's Use Only
Gilman Township		11,193,642
Oneida		264,628
Fire District		9,253,723
Nov 1, 2023 Total Assessed Valuation		20,711,993

Township Only Funds Revenue Neutral Rate	8.367
Township/3rd Class City Funds Revenue Neutral Rate	0.476

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avneue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Attest: 12/31, 2023
Mary Kay Schultejans
County Clerk

Dennis Beeler
Bradley Edelman
Andrew R. Evans

Governing Body

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

CPA Summary

Gilman Township

2024

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

	Budgeted Funds for 2023	Tax Levies in the 2023 Budget	Allocation for Year 2024									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	0.133	54	27	2	2	8	0	8	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	5.192	2,095		62		322		309		11	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	0.876	353		10		54		52		2	
***		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	6.201	2,502		74		384		369		13	
	Total - 3rd Class City Levies (***)	0.133		27		2		0		0		0

2024

Gilman Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Road	Special Machinery	22,265			68-141g
	Total	22,265	0	0	
	Adjustments*				
	Adjusted Totals	22,265	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Gilman Township
Nemaha County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
None							
				Total	**0**	**0**	**0**

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

Gilman Township

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	2,075	5,822	4,593
Receipts:			
Ad Valorem Tax	6,048	5,442	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		111	81
Recreational Vehicle Tax		3	4
16/20 M Vehicle Tax		15	8
Commercial Vehicle Tax		13	8
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax		370	324
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-20	-20
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,048**	**5,934**	**405**
Resources Available:	**8,123**	**11,756**	**4,998**
Expenditures:			
Officers Pay			
Contract Labor		1,000	1,000
Employee Benefits		300	300
Supplies	161	313	3,590
Accountant	615	400	400
Postage	25	200	200
Insurance		4,700	4,700
Budget & Publications		250	250
Transfer to Fire	1,500		
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	**2,301**	**7,163**	**10,440**
Unencumbered Cash Balance Dec 31	5,822	4,593	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	6,900	7,163	10,440
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,440
		Tax Required	5,442
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	5,442

CPA Summary

Gilman Township 2024
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

Road	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	6,944	51,109	35,885
Receipts:			
Ad Valorem Tax	98,567	93,612	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,948	2,095
Recreational Vehicle Tax		57	62
16/20M Vehicle Tax		262	322
Commercial Vehicle Tax		225	309
Watercraft Tax		5	11
Special Highway/Gasoline Tax		2,646	2,631
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**98,567**	**98,755**	**5,429**
Resources Available:	**105,511**	**149,864**	**41,314**
Expenditures:			
Officers Pay			
Salaries & Wages	38,008		
Contrat Labor		6,000	6,000
Employee Benefits			
Contract Services		2,000	2,000
Machine Hire		30,000	30,000
Road Maintenance			
Road Materials	45,342	44,979	76,926
Less: FEMA	-41,592		
Equipment		15,000	15,000
Fuel/Berwick Oil		10,000	10,000
Insurance	4,033		
Repairs	2,425	6,000	6,000
Supplies	6,186		
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**54,402**	**113,979**	**145,926**
Unencumbered Cash Balance Dec 31	51,109	35,885	xxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	105,630	113,979	145,926
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	145,926
		Tax Required	104,612
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	104,612

Special Machinery K.S.A. 68-141g	2022 Actual
Unencumbered Cash Balance, Jan 1	1
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Sale of Equipment	23,947
Resources Available:	**23,948**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**23,948**

CPA Summary

Gilman Township 2024
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	3,503	7,883	793
Receipts:			
Ad Valorem Tax	17,633	8,362	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		428	353
Recreational Vehicle Tax		13	10
16/20M Vehicle Tax		57	54
Commercial Vehicle Tax		49	52
Watercraft Tax		1	2
Transfer from General	1,500		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,133**	**8,910**	**472**
Resources Available:	**22,636**	**16,793**	**1,265**
Expenditures:			
City of Seneca	14,753	16,000	20,000
Capital Outlay			4,000
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**14,753**	**16,000**	**24,000**
Unencumbered Cash Balance Dec 31	7,883	793	xxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	18,340	16,000	24,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,000
		Tax Required	22,735
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	22,735

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

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

The governing body of
Gilman Township
Nemaha County
will meet on August 26, 2023 at 4:00 pm at 1991 P Road, Seneca 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 Andy Evans' residence, 2288 O Road, Seneca and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,301	0.487	7,163	0.133	10,440	5,442	0.263
Road	54,402	8.568	113,979	5.192	145,926	104,612	9.350
Fire Protection	14,753	1.881	16,000	0.876	24,000	22,735	2.032
Special Machinery							
Totals	71,456	10.936	137,142	6.201	180,366	132,789	11.645
					*Funds Supported by Township Only - Revenue Neutral Rate***		*8.367*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*0.476*
					*Fire Protection- Revenue Neutral Rate ***		*0.905*
Less: Transfers	22,265		0		0		
Net Expenditure	49,191		137,142		180,366		
Total Tax Levied	119,495		107,416		xxxxxxxxxxxxxx		
Total Assessed Valuation	20,626,469		21,236,252		20,707,101		
Township Assessed Valuation Only					11,188,750		
Fire Protection			9,513,470		9,253,723		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
Other	0		0		0		
Lease Purchase Principal	20,694		0		0		
Total	20,694		0		0		

*Tax rates are expressed in mills.

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

Andy Evans
Clerk

Resolution No. _____

A RESOLUTION OF THE Gilman Township, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Gilman Township was calculated as 0.476 mills by the Nemaha County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Gilman Township:

The Gilman Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.476 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 26 day of August 2023 (month and year) and SIGNED by the Governing Body.

Dennis Becker
Bradley Edelman
Andrew R. Evans

Attested:

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Dennis Becker	X		
Bradley Edelman	X		
Andrew Evans	X		
Total			

Attested: _____

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

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Gilman Township
Nemaha County

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Detailed budget information is available at Andy Evans' residence, 2288 O Road, Seneca and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,301	0.487	7,163	0.133	10,440	5,442	0.263
Road	54,402	8.568	113,979	5.192	145,926	104,612	9.350
Fire Protection	14,753	1.881	16,000	0.876	24,000	22,735	2.032
Special Machinery							
Totals	71,456	10.936	137,142	6.201	180,366	132,789	11.645
*Funds Supported by Township Only – Revenue Neutral Rate**							8.367
*Funds Supported by Township and 3rd Class City – Revenue Neutral Rate**							0.476
*Fire Protection- Revenue Neutral Rate **							0.905

Less: Transfers	22,265	0	0	
Net Expenditure	49,191	137,142	180,366	
Total Tax Levied	119,495	107,416	xxxxxxxxxxxxx	
Total Assessed Valuation	20,626,469	21,236,252	20,707,101	
Township Assessed Valuation Only			11,188,750	
Fire Protection			9,253,723	
Outstanding Indebtedness,				
Jan 1	2021	2022	2023	
Other	0	0	0	
Lease Purchase Principal	20,694	0	0	
Total	20,694	0	0	

*Tax rates are expressed in mills.

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

Andy Evans
Clerk

STATE OF KANSAS
County of Nemaha

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is 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 January 26, 2023
Second insertion thereof in the issue thereof date _____, 2023
Third insertion thereof in the issue thereof date _____, 2023

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 $21.25
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 26 day of January, 2023

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
January 15, 2025

Joyce K Diehl

My commission expires on the 15th day of January, 2025

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2023

_____