CERTIFICATE

2025

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 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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	9,627	5,442	0.490
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	131,612	126,297	11.658
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503	7	30,091	22,735	2.529
		7			
Special Machinery		6			
Totals		xxxxxx	171329.8	154473.8	14.677
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	10,833,774
Oneida	274,493
Fire District	8,992,325
Nov 1, 2024 Total Assessed Valuation	20,100,592

Township Only Funds Revenue Neutral Rate	9.662
Township/3rd Class City Funds Revenue Neutral Rate	0.491

Assisted by:
Carolyn Brock

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

Attest: 12/31, 2024
Mary Kay Schultejans
County Clerk

Andrew R. Evans
Dennis L Becker
Bradley Edelman

Governing Body

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

CPA Summary

Gilman 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	0.475	105	0	5	0	14	0	11	0	1	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	9.350	2,070		104		284		211		17	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	2.457	544		27		75		55		4	
•••		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	12.282	2,719		137		373		277		22	
	Total - 3rd Class City Levies (•••)	0.475		0		0		0		0		0

Gilman Township

2025

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
Road	Special Machinery	-			68-141g
General	Fire	-			
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Gilman Township
Nemaha County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
None							
				Total	**0**	**0**	**0**

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

Gilman 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	5,822	8,351	3,758
Receipts:			
Ad Valorem Tax	5,966	5,442	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		81	105
Recreational Vehicle Tax		4	5
16/20 M Vehicle Tax		8	14
Commercial Vehicle Tax		8	11
Watercraft Tax			1
LAVTR			0
Gross Earnings (Intangibles) Tax		324	311
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-20	-20
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,966**	**5,847**	**427**
Resources Available:	**11,788**	**14,198**	**4,185**
Expenditures:			
Officers Pay			
Contract Labor		1,000	1,000
Employee Benefits	2,783	300	300
Supplies		3,590	2,777
Accountant	395	400	400
Postage		200	200
Insurance		4,700	4,700
Budget & Publications	259	250	250
Transfer to Fire			
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	**3,437**	**10,440**	**9,627**
Unencumbered Cash Balance Dec 31	8,351	3,758	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	7,163	10,440	9,627
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,627
		Tax Required	5,442
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	5,442

CPA Summary

Gilman Township
FUND PAGE FOR FUNDS WITH A TAX LEVY 2025
Adopted Budget

Road	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	51,109	17,643	0
Receipts:			
Ad Valorem Tax	98,395	104,612	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,095	2,070
Recreational Vehicle Tax		62	104
16/20M Vehicle Tax		322	284
Commercial Vehicle Tax		309	211
Watercraft Tax		11	17
Special Highway/Gasoline Tax		2,631	2,629
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**98,395**	**110,042**	**5,315**
Resources Available:	**149,504**	**127,685**	**5,315**
Expenditures:			
Officers Pay			
Salaries & Wages	41,581		21,665
Contrat Labor		6,000	6,000
Employee Benefits	3,605		
Contract Services		2,000	2,000
Machine Hire		30,000	30,000
Road Maintenance			
Road Materials	60,973	58,685	40,947
Fuel/Berwick Oil	9,845		
Equipment		15,000	15,000
Fuel/Berwick Oil		10,000	10,000
Insurance	3,817		
Repairs	7,115	6,000	6,000
Supplies	4,925		
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**131,861**	**127,685**	**131,612**
Unencumbered Cash Balance Dec 31	17,643	0	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	113,979	145,926	131,612
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	131,612
		Tax Required	126,297
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	126,297

Special Machinery K.S.A. 68-141g	2023 Actual
Unencumbered Cash Balance, Jan 1	23,948
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Sale of Equipment	
Resources Available:	**23,948**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**23,948**

CPA Summary

Gilman Township
FUND PAGE FOR FUNDS WITH A TAX LEVY 2025

Adopted Budget **Fire Protection**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	7,883	686	6,650
Receipts:			
Ad Valorem Tax	8,800	22,735	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		353	544
Recreational Vehicle Tax		10	27
16/20M Vehicle Tax		54	75
Commercial Vehicle Tax		52	55
Watercraft Tax		2	4
Transfer from General			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,800**	**23,206**	**706**
Resources Available:	**16,683**	**23,892**	**7,356**
Expenditures:			
City of Seneca	15,997	17,242	20,000
Capital Outlay			10,091
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**15,997**	**17,242**	**30,091**
Unencumbered Cash Balance Dec 31	686	6,650	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	16,000	24,000	30,091
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,091
		Tax Required	22,735
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	22,735

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
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	xxxxxxxxxxxxxx
2023/2024/2025 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 2024 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 24, 2024 at 6:00 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 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	3,437	0.013	10,440	0.475	9,627	5,442	0.271
Road	131,861	5.192	127,685	9.350	131,612	126,297	11.659
Fire Protection	15,997	0.876	17,242	2.457	30,091	22,735	2.529
Special Machinery							
Totals	151,295	6.081	155,367	12.282	171,330	154,474	14.459
					*Funds Supported by Township Only - Revenue Neutral Rate***		*9.662*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*0.491*
					*Fire Protection- Revenue Neutral Rate ***		*2.529*
Less: Transfers	0		0		0		
Net Expenditure	151,295		155,367		171,330		
Total Tax Levied	107,416		132,789		xxxxxxxxxxxxxxx		
Total Assessed Valuation	21,236,252		20,711,993		20,097,872		
Township Assessed Valuation Only					10,832,414		
Fire Protection			9,513,470		8,990,965		

*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 12.682 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 24, 2024 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 12.682 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 24 day of August 2024 (month and year) and SIGNED by the Governing Body.

Andrew R. Evans

Dennis Becker

Bradley Edelman

_____

_____

_____

_____

_____

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

The governing body of
Gilman Township
Nemaha County
will meet on August 24, 2024 at 6:00 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 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	3,437	0.013	10,440	0.475	9,627	5,442	0.271
Road	131,861	5.192	127,685	9.350	131,612	126,297	11.659
Fire Protection	15,997	0.876	17,242	2.457	30,091	22,735	2.529
Special Machinery							
Totals	151,295	6.081	155,367	12.282	171,330	154,474	14.459
					*Funds Supported by Township Only - Revenue Neutral Rate** *		9.662
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate** *		0.491
					*Fire Protection- Revenue Neutral Rate ** *		2.529
Less: Transfers	0		0		0		
Net Expenditure	151,295		155,367		171,330		
Total Tax Levied	107,416		132,789		xxxxxxxxxxxxx		
Total Assessed Valuation	21,236,252		20,711,993		20,097,872		
Township Assessed Valuation Only					10,832,414		
Fire Protection			9,513,470		8,990,965		

*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 July 31, 2024
Second insertion thereof in the issue thereof date _____, 2024
Third insertion thereof in the issue thereof date _____, 2024

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 $ 63.75
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 31 day of July, 2024

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 _____, 2024

_____