State of
To

2025

CERTIFICATE

To the Clerk of DICKINSON 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		14,750	11,108	0.757
Debt Service	10-113				
Library	12-1220				
Road	68-518c		116,900	106,232	9.699
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Special Machinery					
Totals		xxxxxx	131650	117340	10.456
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

Final County Assessed Valuation	County Clerk's Use Only
CENTER TOWNSHIP	
ENTERPRISE	
0	
Nov 1, 2024 Total Assessed Valuation	10,952,653

Township Only Funds Revenue Neutral Rate	9.522
Township/3rd Class ~~City Funds~~ Revenue Neutral Rate	0.402
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jaderborg Accounting, Inc.

Address:
PO Box 94
Abilene, Ks 67410

Email:
jaderborgaccounting@yahoo.com

Attest: Sept 23, 2024
County Clerk

X
X
X

Governing Body

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

CPA Summary

Kansas
wnship

Resolution No. 2024-1

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 Township was calculated as 9.924 mills by the Dickinson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 8-23-24 allowing all inter taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CENTER TOWNSHIP:

The Center Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 10.455 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in eff until future action is taken by the Governing Body.

ADOPTED this 23 day of Aug 2024 (month and year) and SIGNED by the Governing B

Attested:

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Body.

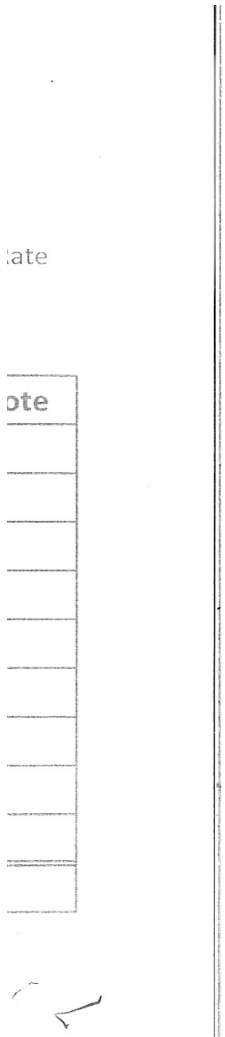


Roll Call Vote

A Roll Call Vote of the **CENTER TOWNSHIP** To Levy a Property Tax Exceeding the Revenue Neutral R
Hearing to Exceed Revenue Neutral Rate held on 8-23-24
Resolution No. 2024-1

Governing Body Member	Yes	No	No Vo
	✓		
	✓		
	✓		
TOTAL			

Certified:


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ote



Published in The Abilene Reflector Chronicle on July 22nd, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
CENTER TOWNSHIP
DICKINSON COUNTY
State of Kansas Township

will meet on August 23, 2024 at 7:00pm at Merle Peck shop, 1946 Paint Rd, Enterprise, Ks 67441 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 Larry Karl, 1443 3rd Detroit, Abilene, Ks 67410 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 or 2024		Proposed Budget Year for 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	6,500	0.407	9,500	0.409	14,750	11,108	0.757
Debt Service							
Library							
Road	116,000	9.681	115,000	9.696	116,900	106,232	9.698
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	122,500	10.088	124,500	10.105	131,650	117,340	10.455
					*Funds Supported by Township Only - Revenue Neutral Rate***		9.522
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		0.402
Less: Transfers	3,733		18,500		5,000		
Net Expenditures	118,767		106,000		126,650		
Total Tax Levied	108,217		110,167		xxxxxxxxxxxxxxxxx		
Total Assessed Valuation	13,899,907		14,405,115		14,665,945		
Township Assessed Valuation Only					10,953,622		

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*
Center Township
0

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS }
DICKINSON COUNTY } ss.

Ed Boice being first duly sworn, depose
That I am the editor of the Reflector-Chronicle, a daily newspap
the State of Kansas, and published in and of general circulation i
County, Kansas, with a general paid circulation on a monthly ba
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times
been so published continuously and uninterruptedly in said cou
for period of more than five years prior to the first publication of
and has been admitted at the post office of Abilene, in said county
class matter.

That the attached notice is a true copy thereof and was
the regular and entire issue of said newspaper for 1
weeks, the first publication thereof being made as aforesaid o
7.22, 2024 with subsequent publications being
following dates:

_____, 20____, _____

Printer's Fee $ 60.00

Subscribed and sworn to before me this 22nd
July, 2024

Kim A. Maguire
Notary Public

My commission expires 7/31/25
Approved: _____
Judge _____

STATE OF KANSAS NOTARY PUBLIC
KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

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2024

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	0.409	271	217	10	4	23	1	16	3	3	1
***	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	9.696	6,429		227		553		386		78	
	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	10.105	6,700		236		576		402		82	
	Total - 3rd Class City Levies (***)	0.409		217		4		1		3		1

2025

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	Special Machinery	-	-	-	
General	Special Machinery	-	-	5,000	KSA 80-122
Road	Special Machinery	3,733	18,500	-	KSA 68-141g
	Total	3,733	18,500	5,000	
	Adjustments*				
	Adjusted Totals	3,733	18,500	5,000	

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

CENTER TOWNSHIP
DICKINSON 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.

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	14	3,100	3,092
Receipts:			
Ad Valorem Tax	5,478	5,884	xxxxxxxxxxxxxx
Delinquent Tax	61		
Motor Vehicle Tax	453	432	488
Recreational Vehicle Tax	13	13	14
16/20 M Vehicle Tax	20	26	24
Commercial Vehicle Tax	19	18	19
Watercraft Tax		2	5
Gross Earnings (Intangibles) Tax	3,543	3,117	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,586**	**9,492**	**550**
Resources Available:	**9,600**	**12,592**	**3,642**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	150		300
Equipment		1,500	
Rock	531		2,950
Insurance	5,819	8,000	6,000
Cash Reserve (2025 column)			500
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			5,000
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**6,500**	**9,500**	**14,750**
Unencumbered Cash Balance Dec 31	3,100	3,092	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	6,500	9,500	14,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,750
		Tax Required	11,108
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	11,108

CPA Summary

CENTER TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	5,468	998	141
Receipts:			
Ad Valorem Tax	101,401	104,283	xxxxxxxxxxxxx
Delinquent Tax	236		
Motor Vehicle Tax	5,888	5,653	6,429
Recreational Vehicle Tax	230	227	227
16/20M Vehicle Tax	540	599	553
Commercial Vehicle Tax	380	347	386
Watercraft Tax		14	78
Special Highway/Gasoline Tax	2,855	3,020	2,855
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**111,529**	**114,143**	**10,528**
Resources Available:	**116,998**	**115,141**	**10,668**
Expenditures:			
Officers Pay	3,042		3,300
Salaries & Wages	8,263	12,000	9,000
Employee Benefits			
Road Maintenance			
Road Materials	24,974	40,000	25,000
Equipment	64,387	12,000	66,000
Insurance	879	2,000	1,000
Fuel & Repairs	7,072	26,000	7,700
Machine Hire	3,650	4,500	3,900
Cash Reserve (2025 column)			1,000
Transfer to Special Machinery	3,733	18,500	
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**116,000**	**115,000**	**116,900**
Unencumbered Cash Balance Dec 31	998	141	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	116,000	116,500	116,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,900
		Tax Required	106,232
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	106,232

Special Machinery K.S.A. 68-141g	2023 Actual
Unencumbered Cash Balance, Jan 1	118,814
Transfers from:	
Road Fund	3,733
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	2,645
Other	589
Resources Available:	**125,781**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**125,781**

CPA Summary

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

Budgeted Year: 2025

Library found in: CENTER TOWNSHIP
DICKINSON COUNTY

As provided in KSA 75-2555 *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 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#########	#########
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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 from the State Library.

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			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 14,665,945

Valuation Factor: 14,665.945

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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