CERTIFICATE

2025

To the Clerk of DICKINSON COUNTY, State of Kansas
We, the undersigned, officers of
FRAGRANT HILL 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 T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	10,000	9,230	1.186
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	127,700	116,181	14.931
Special Machinery		6			
Totals		xxxxxx	137,700	125,411	16.117
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
7,780,704
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	15.096
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 25 2024
Jeanne Lecington
County Clerk

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 FRAGRANT HILL TOWNSHIP, KANSAS TO LEVY A PROPER TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Fragrant Hill Township was calculated as 15.096 mills by the Dickinson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9-10-24 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Fragrant Hill Township shall levy a property tax rate exceeding the Revenue Neutral Rate 16.138 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 10 day of Sept 2024 (month and year) and SIGNED by the Governing B

Attested:

RTY

finds

of

ect

Body.

Roll Call Vote

A Roll Call Vote of the **FRAGRANT HILL TOWNSHIP** To Levy a Property Tax Exceeding the Revenue Ne
Rate
Hearing to Exceed Revenue Neutral Rate held on 9-10-24
Resolution No. 2024-1

Governing Body Member	Yes	No	No Vo
Matthew Miller	X		
Rick Lambdin	X		
Baer	X		
TOTAL			

Certified:

eutral





Published in The Abilene Reflector Chronicle on July 24th, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas District

The governing body of

FRAGRANT HILL TOWNSHIP

DICKINSON COUNTY

will meet on September 10, 2024 at 6:30pm at Fragrant Hill Fire Station, 2016 3400 Ave, Chapman, Ks 67431 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 Mary Alice Baer, 3551 Quail Rd, Wakefield, Ks 67487 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	9,800	1.146	10,600	1.145	10,000	9,230	1.188
Debt Service							
Library							
Road	126,500	13.964	121,600	13.956	127,700	116,181	14.950
Special Machinery	1,113						
Totals	137,413	15.110	132,200	15.101	137,700	125,411	16.138
					*Revenue Neutral Rate***		*15.096*
Less: Transfers	7,563		3,100		800		
Net Expenditures	129,850		129,100		136,900		
Total Tax Levied	119,376		117,299		xxxxxxxxxxxxxxxxx		
Assessed Valuation: Township	7,900,886		7,768,007		7,771,241		
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

Fragrant Hill 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 newspape 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 cour 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 7-24, 20 24 with subsequent publications being following dates:

_____, 20____, _____

_____

_____

Printer's Fee $ 60.00

Subscribed and sworn to before me this 24th day of July, 20 24

Kim A. Maguire
Notary Public

My commission expires _____

Approved: _____

Judge _____

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

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FRAGRANT HILL TOWNSHIP
DICKINSON COUNTY

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,891	575	16	56	53	4
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	108,408	7,020	194	674	643	54
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	117,299	7,595	210	730	696	58

County Treas Motor Vehicle Estimate 7,595

County Treas Recreational Vehicle Estimate 210

County Treas 16/20M Vehicle Estimate 730

County Treas Commercial Vehicle Tax Estimate 696

County Treas Watercraft Tax Estimate 58

MVT Factor 0.06475

RVT Factor 0.00179

16/20M Factor 0.00622

Comm Veh Factor 0.00593

Watercraft Factor 0.00050

2025

FRAGRANT HILL 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	-	1,000	-	KSA 80-122
Road	Special Machinery	7,563	2,100	800	KSA 68-141g
	Total	7,563	3,100	800	
	Adjustments*				
	Adjusted Totals	7,563	3,100	800	

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

FRAGRANT HILL 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 Indebtedness				**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.

FRAGRANT HILL 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	1,313	1,137	67
Receipts:			
Ad Valorem Tax	8,845	8,891	xxxxxxxxxxxxxxx
Delinquent Tax	88		
Motor Vehicle Tax	574	516	575
Recreational Vehicle Tax	12	13	16
16/20 M Vehicle Tax	54	61	56
Commercial Vehicle Tax	50	43	53
Watercraft Tax		6	4
Gross Earnings (Intangibles) Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,623**	**9,530**	**704**
Resources Available:	**10,937**	**10,667**	**770**
Expenditures:			
Officers Pay		2,700	
Reports & Services	342	2,000	400
Employee Benefits	1,368		1,400
Supplies		500	
Equipment		400	
Buildings Maintenance		1,000	
Insurance		3,000	
Rock	8,090		8,100
Cash Reserve (2025 column)			100
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)		1,000	
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**9,800**	**10,600**	**10,000**
Unencumbered Cash Balance Dec 31	1,137	67	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	9,800	10,700	10,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,000
		Tax Required	9,230
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	9,230

CPA Summary

FRAGRANT HILL 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	8,277	2,225	79
Receipts:			
Ad Valorem Tax	107,778	108,408	xxxxxxxxxxxxxxx
Delinquent Tax	1,150		
Motor Vehicle Tax	7,172	6,280	7,020
Recreational Vehicle Tax	153	161	194
16/20M Vehicle Tax	714	744	674
Commercial Vehicle Tax	625	522	643
Watercraft Tax		77	54
Special Highway/Gasoline Tax	2,855	3,262	2,855
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**120,448**	**119,454**	**11,440**
Resources Available:	**128,725**	**121,679**	**11,519**
Expenditures:			
Salaries & Wages	7,957	18,000	8,000
Employee Benefits			
Maintenance	32,204		33,000
Road Materials	53,416	40,000	55,000
Equipment	9,420	15,000	9,500
Fuel & Supplies	253	10,000	500
Officers Pay	3,000		3,000
Insurance	2,798	10,000	3,000
Labor	7,007	25,000	7,000
Utilities	2,882	1,500	2,900
Cash Reserve (2025 column)			5,000
Transfer to Special Machinery	7,563	2,100	800
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**126,500**	**121,600**	**127,700**
Unencumbered Cash Balance Dec 31	2,225	79	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	126,500	122,700	127,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	127,700
		Tax Required	116,181
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	116,181

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	23,338
Transfers from:	
Road Fund	7,563
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	26
Resources Available:	30,927
Total Expenditures	1,113
Unencumbered Cash Balance, Dec 31	**29,814**

CPA Summary

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

Budgeted Year: 2025

Library found in: FRAGRANT HILL TOWNSHIP
DICKINSON 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 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	$7,768,007	$7,771,241
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.

FRAGRANT HILL 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
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 7,771,241

Valuation Factor: 7,771.241

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.