CERTIFICATE 2025

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Hayes 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 T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962		8,000	6,626	
Debt Service	10-113				
Library	12-1220				
Road	68-518c		240,000	225,487	
Non-Budgeted Funds					
Special Machinery					
Totals		xxxxxx	248,000	232,113	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	20.458
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Rick Witte
McPherson County Admin.
Address:
PO Box 646
McPherson, KS 67460
Email:
rwitte@mcpcoks.us

Attest: 7-16 2024
Hollie D. Kelley
County Clerk

Governing Body

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

CPA Summary

Hayes Township
McPherson 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	5,234	257	7	5	15	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	174,082	8,532	228	151	489	35
	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	179,316	8,789	235	156	504	36

County Treas Motor Vehicle Estimate 8,789

County Treas Recreational Vehicle Estimate 235

County Treas 16/20M Vehicle Estimate 156

County Treas Commercial Vehicle Tax Estimate 504

County Treas Watercraft Tax Estimate 36

MVT Factor 0.04901

RVT Factor 0.00131

16/20M Factor 0.00087

Comm Veh Factor 0.00281

Watercraft Factor 0.00020

2025

Hayes 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	1,500	-	-	KSA 80-122
Road	Special Machinery	34,000	-	-	KSA 68-141g
	Total	35,500	0	0	
	Adjustments*				
	Adjusted Totals	35,500	0	0	

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

Hayes Township
McPherson 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
				Total	**0**	**0**	**0**

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

Hayes 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	3,191	3,689	1,194
Receipts:			
Ad Valorem Tax	6,908	5,129	xxxxxxxxxxxxxx
Delinquent Tax	132	30	25
Motor Vehicle Tax	311	313	257
Recreational Vehicle Tax	8	6	7
16/20 M Vehicle Tax	4	5	5
Commercial Vehicle Tax	17	20	15
Watercraft Tax		2	1
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	806		
Neighborhood Revitalization Rebate			0
Miscellaneous	203		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,389**	**5,505**	**310**
Resources Available:	**11,580**	**9,194**	**1,504**
Expenditures:			
Officers Pay	3,600	3,000	3,000
Salaries & Wages			
Employee Benefits		350	450
Supplies	151	300	200
Equipment			
Buildings Maintenance			
Insurance	100	4,150	4,150
Publications	140	200	200
Contractual	2,400		
Cash Reserve (2025 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	1,500		
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**7,891**	**8,000**	**8,000**
Unencumbered Cash Balance Dec 31	3,689	1,194	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	7,900	8,000	8,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,000
		Tax Required	6,496
	Delinquent Comp Rate:	2.0%	130
		Amount of 2024 Ad Valorem Tax	6,626

CPA Summary

Hayes 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	118,046	82,387	5,010
Receipts:			
Ad Valorem Tax	188,701	170,600	xxxxxxxxxxxxx
Delinquent Tax	3,318	325	250
Motor Vehicle Tax	8,853	8,545	8,532
Recreational Vehicle Tax	240	168	228
16/20M Vehicle Tax	127	136	151
Commercial Vehicle Tax	509	549	489
Watercraft Tax		50	35
Special Highway/Gasoline Tax	4,228	4,250	4,239
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	400		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**206,376**	**184,623**	**13,924**
Resources Available:	**324,422**	**267,010**	**18,934**
Expenditures:			
Salaries & Wages	37,843	35,000	36,000
Employee Benefits		1,500	1,500
Road Maintenance	91,705	65,000	82,000
Road Materials	23,858	25,000	25,300
Equipment	25,730	77,000	32,700
Capital Improvements	17,802	47,000	50,000
Insurance	11,097	11,500	12,500
Cash Reserve (2025 column)			
Transfer to Special Machinery	34,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**242,035**	**262,000**	**240,000**
Unencumbered Cash Balance Dec 31	82,387	5,010	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	242,400	262,000	240,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	240,000
		Tax Required	221,066
	Delinquent Comp Rate:	2.0%	4,421
		Amount of 2024 Ad Valorem Tax	225,487

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	166,624
Transfers from:	
Road Fund	34,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	1,500
Interest on Idle Funds	
Other	
Resources Available:	202,124
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**202,124**

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Hayes Township
McPherson County
will meet on September 10, 2024 at 7:00 P.M. at 368 Comanche, Windom, KS 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 368 Comanche, Windom, KS 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	7,891	0.739	8,000	0.576	8,000	6,626	0.756
Debt Service							
Library							
Road	242,035	20.186	262,000	19.173	240,000	225,487	25.724
Non-Budgeted Funds							
Special Machinery							
Totals	249,926	20.925	270,000	19.749	248,000	232,113	26.480
						*Revenue Neutral Rate***	*20.458*
Less: Transfers	35,500		0		0		
Net Expenditure	214,426		270,000		248,000		
Total Tax Levied	198,448		179,316		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	9,484,072		9,079,754		8,765,528		
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*

Chris Zeller
Township Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HAYES TOWNSHIP, HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 26.48. The date of our hearing is September 10, 2024 at 7:00 PM and will be held at 368 Comanche Rd, Windom, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 2024 - 01

A RESOLUTION OF THE HAYES TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Hayes Township was calculated as 20.458 mills by the McPherson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 10, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Hayes 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 HAYES TOWNSHIP:

The Hayes Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 20.458 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 this10th day of September 2024 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Hayes Township To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate Held on September 10, 2024.
Resolution No. 2024 - 01

Governing Body Member	Yes	No	No Vote
Troy Smyres	X		
Tim Bornholdt	X		
Chris Zeller - absent			X
Total			

Certified:



Published in McPherson Sentinel
Aug 21, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Hayes Township

McPherson County

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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem	Proposed Estimated Tax Rate*
General	7,891	0.739	8,000	0.576	8,000	6,626	0.756
Road	242,035	20.186	262,000	19.173	240,000	225,487	25.724
Totals	249,926	20.925	270,000	19.749	248,000	232,113	26.480
						*Revenue Neutral Rate***	*20.458*
Less: Transfers	35,500		0		0		
Net Expenditure	214,426		270,000		248,000		
Total Tax Levied	198,448		179,316		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	9,484,072		9,079,754		8,765,528		

*Tax rates are expressed in mills.

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

Chris Zeller, Township Treasurer

2534310