Sumner Twp X

Column
AFFIDAVIT OF PUBLICATION

The Clarion
PO Box 337
(316) 445-2444

I, Joey Young, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of The Clarion, a publication that is a "legal newspaper" as that phrase is defined for the city of Andale, for the County of Sedgwick, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 25, 2024

Notice ID: 56xDtrJZM7VWVwBqL52A
Publisher ID: 105845-BUDGET - RNR-CLARION
Notice Name: BUDGET - RNR

PUBLICATION FEE: $50.05

Joseph N. Young
Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF SEDGWICK

Signed or attested before me on this

25th day of July, A.D. 2024.

Notary Public
My Commission Expires: 10-17-2027

See Proof on Next Page

FILED
AUG 2 2 2024
Donna Patton
COUNTY CLERK

Lindsey Young
Notary Public,
State of Kansas
KANSAS
My appointment expires 10/17/2027

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Spencer Township

Reno County

will meet on August 21, 2024 at 6:30 PM at 21414 S. Worthington Rd., Mt. Hope, KS 67108 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 21414 S. Worthington Rd., Mt. Hope, KS 67108 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	76,299	2.856	54,310	5.250	102,500	120,162	11.604
Debt Service							
Library							
Road	344,130	14.986	151,500	11.277	125,500	99,207	9.508
Cemetery		0.416	5,000	0.064	5,031		
Non-Budgeted Funds							
Special Machinery	750						
Totals	421,269	18.193	260,810	16.590	233,031	219,369	21.285
					*Revenue Neutral Rate***		15.742
Less: Transfers	20,000		0		0		
Net Expenditure	211,269		260,810		233,031		
Total Tax Levied	161,956		161,927		xxxxxxxxxxxxxxx		
Assessed Valuation							
Township	8,902,379		9,765,760		10,304,427		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	64,739		47,319		30,129		
Total	64,739		47,319		30,129		

*Tax rates are expressed in mills.

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

Stan Theis
Trustee

Sumner Twp Y

2sided

State of Kansas
Township

CERTIFICATE 2025

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
Sumner 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	102,200	11.684 120,162	11.682
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	127,500	9.598 98,707	9.596
Cemetery		7	2,031		
Non-Budgeted Funds					
Special Machinery		6			
Totals		xxxxxx	231,731	218,869	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8	10,285,495		
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2024 Total Assessed Valuation

21,278

Revenue Neutral Rate	15.742
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Lindburg Vogel Pierce Faris

Address:
PO Box 2047
Hutchinson, KS 67504-2047
Email:
budget3@lvpf-cpa.com

Attest: _____ 2024

Stan Theis TRUSTEE
Keith Schmitz Trustee
J C Clerk

County Clerk

Governing Body

FILED
AUG 22 2024
Donna Patton
COUNTY CLERK

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

CPA Summary

Sumner Township
Reno 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	51,164	5,432	104	0	136	183
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	110,132	11,692	222	0	294	392
Cemetery	631	67	1	0	2	2
	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	161,927	17,191	327	0	432	577

County Treas Motor Vehicle Estimate 17,191

County Treas Recreational Vehicle Estimate 327

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 432

County Treas Watercraft Tax Estimate 577

MVT Factor 0.10617

RVT Factor 0.00202

16/20M Factor 0.00000

Comm Veh Factor 0.00267

Watercraft Factor 0.00356

2025

Sumner 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
Road	Special Machinery	20,000	-	-	68-141g
	Total	20,000	0	0	
	Adjustments*				
	Adjusted Totals	20,000	0	0	

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

Sumner Township
Reno 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
JD 6145M Standard Cab Tractor	1/21/21	60	2.55	60,065	36,128	12,948	12,948
				Total	**36,128**	**12,948**	**12,948**

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

Sumner 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	19,089	-23,817	-23,817
Receipts:			
Ad Valorem Tax	24,957	51,164	xxxxxxxxxxxxxxx
Delinquent Tax	869	0	
Motor Vehicle Tax	6,540	2,895	5,432
Recreational Vehicle Tax	128	63	104
16/20 M Vehicle Tax	58	29	0
Commercial Vehicle Tax	163	84	136
Watercraft Tax		75	183
LAVTR		0	0
Gross Earnings (Intangibles) Tax		0	0
Cemetery Plots			0
Dividends	527		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	61		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**33,303**	**54,310**	**5,855**
Resources Available:	**52,392**	**30,493**	**-17,962**
Expenditures:			
Officers Pay	0	4,500	4,500
Storage	1,400	1,000	1,000
Insurance	12,492	6,000	13,000
Legal Publications	42	200	200
Professional Services	6,846	1,110	7,000
Ambulance Service	55,196	40,000	75,000
Supplies & Postage	110	1,100	1,100
Contract Services	0	400	400
Transfer to Cemetery Fund	0	0	0
Cash Forward (2025 column)			
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 Avail			
Miscellaneous	123		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**76,209**	**54,310**	**102,200**
Unencumbered Cash Balance Dec 31	-23,817	-23,817	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	54,100	54,310	102,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,200
		Tax Required	120,162
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	120,162

See Tab A
See Tab B **See Tab D**

CPA Summary

Sumner 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	33,594	31,125	11,193
Receipts:			
Ad Valorem Tax	130,409	110,132	xxxxxxxxxxxxxxx
Delinquent Tax	2,673	0	
Motor Vehicle Tax	12,376	15,126	11,692
Recreational Vehicle Tax	243	327	222
16/20M Vehicle Tax	110	152	0
Commercial Vehicle Tax	309	437	294
Watercraft Tax	0	394	392
Special Highway/Gasoline Tax	5,316	5,000	5,000
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous	425		
Does miscellaneous exceed 10% of Total Recei			
Total Receipts	**151,861**	**131,568**	**17,600**
Resources Available:	**185,455**	**162,693**	**28,793**
Expenditures:			
Salaries & Wages	28,803	38,000	29,000
Payroll Taxes	2,157	3,500	3,500
Fuel & Oil	20,386	20,000	20,000
Insurance		7,000	0
Road Materials	37,627	24,000	24,000
Spraying Chemicals		4,000	4,000
Repairs	32,115	19,000	19,000
Equipment	12,942	13,000	13,000
Professional Fees		6,000	0
Contract Services	300	4,000	4,000
Supplies		3,000	1,000
Cash Forward (2025 column)			
Transfer to Special Machinery	20,000	10,000	10,000
Does transfer exceed 25% of Resources Availal			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**154,330**	**151,500**	**127,500**
Unencumbered Cash Balance Dec 31	31,125	11,193	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	164,448	151,500	127,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	127,500
		Tax Required	98,707
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	98,707

Special Machinery K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	113,381
Transfers from:	
Road Fund	20,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	133,381
Total Expenditures	750
Unencumbered Cash Balance, Dec 31	**132,631**

CPA Summary

Sumner Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	0	2,959	1,959
Receipts:			
Ad Valorem Tax	2,924	631	xxxxxxxxxxxxxxx
Delinquent Tax	35		
Motor Vehicle Tax		340	67
Recreational Vehicle Tax		7	1
16/20 M Vehicle Tax		3	0
Commercial Vehicle Tax		10	2
Watercraft Tax		9	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**2,959**	**1,000**	**72**
Resources Available:	**2,959**	**3,959**	**2,031**
Expenditures:			
Mowing		2,000	2,031
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**2,000**	**2,031**
Unencumbered Cash Balance Dec 31	2,959	1,959	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,000	2,000	2,031
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,031
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

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	xxxxxxxxxxxxxxx
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 Rece			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
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 HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Sumner Township
Reno County
will meet on August 21, 2024 at 6:30 PM at 21414 S. Worthington Rd., Mt. Hope, KS 67108 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 21414 S. Worthington Rd., Mt. Hope, KS 67108 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	76,209	2.868	54,310	5.239	102,200	120,162	11.684
Debt Service							
Library							
Road	154,330	14.986	151,500	11.277	127,500	98,707	9.598
Cemetery		0.336	2,000	0.064	2,031		
Non-Budgeted Funds							
Special Machinery	750						
Totals	231,289	18.190	207,810	16.580	231,731	218,869	21.282
						*Revenue Neutral Rate***	*15.742*
Less: Transfers	20,000		0		0		
Net Expenditure	211,289		207,810		231,731		
Total Tax Levied	161,956		161,927		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	8,902,375		9,765,796		10,284,427		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	64,739		47,319		36,128		
Total	64,739		47,319		36,128		

*Tax rates are expressed in mills.

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

Stan Theis
Trustee

Resolution No. 001

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

WHEREAS, the Revenue Neutral Rate for the Sumner Township was calculated as 15.742 mills by the Reno County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Sumner 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 21, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Sumner 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 SUMNER TOWNSHIP:

The Sumner Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 21.282 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 21st day of August 2024 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Sumner Township To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 21, 2024
Resolution No. 001

Governing Body Member	Yes	No	No Vote
Stan Theis	X		
Jennifer Cashman	X		
Keith Schmidt	X		
TOTAL			

Certified:

_____

Sumner Twp Y

Townships

Certificate Page (signed by governing body)	✓
Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates	✓
Schedule of Transfers	✓
Statement of Indebtedness	✓
Statement of Lease Purchase	✓
Library Grant Page (if applicable)	N/A
All Applicable Fund Pages	✓
Published Notice of Budget Hearing	✓
Proof of Publication	✓
Published Notice of RNR Hearing (if applicable)	✓
Neighborhood Revitalization (if applicable)	N/A
TIF (if applicable)	N/A
Resolution to exceed RNR approved by governing body (if applicable)	✓
Certified Roll Call Vote on resolution to exceed RNR (if applicable)	✓