Resolution No. 1

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

WHEREAS, the Revenue Neutral Rate for the Yoder Township was calculated as 19.502 mills by the Reno County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Yoder 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 31, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Yoder 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 YODER TOWNSHIP:

The Yoder Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 22.450 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 31st day of August, 2022 and **SIGNED** by the Governing Body.

Trustee

FILED
SEP 30 2022
Donna Patton
NTY CLERK

State of Kansas
Township

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Yoder Township
Reno County
will meet on August 31, 2022 at 7:00 AM at Yoder Fire Station - District #8, 10811 S Halstead, Hutchinson, 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 Yoder Community Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	43,045	3.510	39,900	3.509	66,700	64,101	5.740
Road	199,656	16.215	201,749	17.214	217,386	186,595	16.710
Special Machinery	2,895						
Totals	245,596	19.725	241,649	20.723	284,086	250,696	22.450
					*Revenue Neutral Rate***		*19.502*
Less: Transfers	0		6,863		7,000		
Net Expenditure	245,596		234,786		277,086		
Total Tax Levied	203,141		217,802		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	10,298,552		10,509,233		11,166,596		
Outstanding Indebtedness, Jan 1	2020		2021		2022		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	90,024		100,991		170,069		
Total	90,024		100,991		170,069		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Brian Yutzy
Trustee

Page No. 7

Yoder Twp

State of Kansas
Township

CERTIFICATE

2023

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
Yoder 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 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	5	66,700	64,101	5.741
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	217,386	186,595	16.711
Non-Budgeted Funds					
Special Machinery		6			
Totals		xxxxxx	284,086	250,696	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2022 Total Assessed Valuation

22.450

11,166,096

22.452

Revenue Neutral Rate 19.502

RNR - 19.502

Assisted by:
Lindburg Vogel Pierce Faris

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

Treasurer

trustee

Clerk

Attest: 2022

County Clerk

Governing Body

FILED
SEP 01 2022
Donna Patton
COUNTY CLERK

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

CPA Summary

Yoder Township
Reno County

2023

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

Budgeted Funds for 2022	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	36,887	2,477	85	85	296	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	180,915	12,149	419	417	1,452	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	0
Total	217,802	14,626	504	502	1,748	0

County Treas Motor Vehicle Estimate 14,626

County Treas Recreational Vehicle Estimate 504

County Treas 16/20M Vehicle Estimate 502

County Treas Commercial Vehicle Tax Estimate 1,748

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06715

RVT Factor 0.00231

16/20M Factor 0.00230

Comm Veh Factor 0.00803

Watercraft Factor 0.00000

2023

Yoder Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Road	Special Machinery	-	6,863	7,000	68-141g
	Total	0	6,863	7,000	
	Adjustments*				
	Adjusted Totals	0	6,863	7,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Yoder Township
Reno County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
6130M JD Tractor	5/17/19	60	4.00	49,665	30,978	11,175	11,175
JD 310 Backhoe	7/16/20	48	3.00	40,000	20,599	10,772	10,772
John Deere Grader 672G	3/2/21	60	2.75	118,492	118,492	25,714	25,714
				Total	**170,069**	**47,661**	**47,661**

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

Yoder Township 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	0	-1,524	0
Receipts:			
Ad Valorem Tax	35,847	36,887	xxxxxxxxxxxxxxx
Delinquent Tax	2,478	1,214	
Motor Vehicle Tax	2,696	2,786	2,477
Recreational Vehicle Tax	96	73	85
16/20 M Vehicle Tax	82	75	85
Commercial Vehicle Tax	322	351	296
Watercraft Tax	0	38	0
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**41,521**	**41,424**	**2,943**
Resources Available:	**41,521**	**39,900**	**2,943**
Expenditures:			
Officers Pay	3,200	3,200	5,000
Postage & Supply	194	300	300
Legal Publications	163	400	400
Professional Services	3,309	5,500	5,500
Ambulance Services	35,651	30,000	55,000
Other	528	500	500
Cash Forward (2023 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			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**43,045**	**39,900**	**66,700**
Unencumbered Cash Balance Dec 31	-1,524	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	39,845	40,424	66,700
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	66,700
See Tab B		Tax Required	63,757
	Delinquent Comp Rate:	0.5%	344
		Amount of 2022 Ad Valorem Tax	64,101

CPA Summary

Yoder Township 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	15,089	12,946	12,156
Receipts:			
Ad Valorem Tax	165,598	180,915	xxxxxxxxxxxxxx
Delinquent Tax	11,634		
Motor Vehicle Tax	12,674	12,867	12,149
Recreational Vehicle Tax	453	337	419
16/20M Vehicle Tax	386	346	417
Commercial Vehicle Tax	1,511	1,620	1,452
Watercraft Tax	0	174	0
Special Highway/Gasoline Tax	5,214	4,700	5,200
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	43		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**197,513**	**200,959**	**19,637**
Resources Available:	**212,602**	**213,905**	**31,793**
Expenditures:			
Wages	63,325	63,500	66,500
Payroll Taxes	5,152	5,000	6,000
Fuel, Oil, etc.	9,664	8,000	18,000
Road Materials & Supplies	24,842	28,000	28,000
Postage & Supplies	1,049	500	1,000
Weed Control	1,032	2,000	2,000
Insurance	18,589	17,000	19,000
Professional Services	4,414	4,000	5,000
Repairs	12,583	15,000	13,000
Equipment	39,636	47,661	47,661
Contract Services	3,000	4,225	4,225
Land	16,370	0	0
Cash Forward (2023 column)			
Transfer to Special Machinery	0	6,863	7,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**199,656**	**201,749**	**217,386**
Unencumbered Cash Balance Dec 31	12,946	12,156	xxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	202,856	201,749	217,386
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	217,386
		Tax Required	185,593
	Delinquent Comp Rate:	0.5%	1,002
		Amount of 2022 Ad Valorem Tax	186,595

Special Machinery

K.S.A. 68-141g	**2021 Actual Year**
Unencumbered Cash Balance, Jan 1	20,120
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	20,120
Total Expenditures	2,895
Unencumbered Cash Balance, Dec 31	**17,225**

CPA Summary

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Reno County
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Total	90,024		100,991		170,069		

*Tax rates are expressed in mills.

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

Brian Yutzy
Trustee

Yoder Township Board Meeting
Minutes
July 14, 2022
Lindberg, Vogel, Pearce and Farris Office
7:00 a.m.

Members Present:
Sam Miller
Brian Yutzy
Dale Kauffman

Business:

1. Resolution to exceed Revenue Neutral Budget for Fiscal Year 2023

The Yoder township board proposes that the township budget for 2023 will exceed the Revenue Neutral Budget.

2. Action
    a. Brian made a motion to adopt the resolution
    b. Sam seconded the motion
    c. Resolution approved by unanimous consent.
        i. Sam - voted to approve
        ii. Brian - voted to approve
        iii. Dale - voted to approve

3. Adjourned

FILED
SEP 12 2022
Donna Patton
COUNTY CLERK