# CERTIFICATE

2023

To the Clerk of Riley County, State of Kansas
We, the undersigned, officers of
**May Day 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 | | 15,979 | 14,291 | 4.706 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | | 34,172 | 27,332 | 9.00 |
| | | | | | |
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| | | | | | |
| Special Machinery | | | | | |
| **Totals** | | xxxxxx | 50,151 | 41,623 | 13.706 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | 3,036813 |
| Rate Hearing Notice | | | | | Nov 1, 2022 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

Revenue Neutral Rate: 10.500

Assisted by:

Address:

Email:

Marlon Pfaff 8-24-2022
Howard Jeffries " " "
Ron Richter 8-24-22

Attest: 11-1 2022

County Clerk

COUNTY CLERK Seal RILEY COUNTY, KANSAS

Governing Body

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

| CPA Summary |
|---|
| |

May Day Township
Riley 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 | 3,197 | 183 | 1 | 36 | 8 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Library | 0 | 0 | 0 | 0 | 0 | 0 |
| Road | 28,690 | 1,641 | 6 | 323 | 70 | 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 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 31,887 | 1,824 | 7 | 359 | 78 | 2 |

County Treas Motor Vehicle Estimate: 1,824

County Treas Recreational Vehicle Estimate: 7

County Treas 16/20M Vehicle Estimate: 359

County Treas Commercial Vehicle Tax Estimate: 78

County Treas Watercraft Tax Estimate: 2

MVT Factor: 0.05720

RVT Factor: 0.00022

16/20M Factor: 0.01126

Comm Veh Factor: 0.00245

Watercraft Factor: 0.00006

2023

May Day 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 |
|---|---|---|---|---|---|
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| | Total | 0 | 0 | 0 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 0 | 0 | 0 | |

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

May Day 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 | 4,488 | 3,652 | 578 |
| Receipts: | | | |
| Ad Valorem Tax | 3,439 | 3,197 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 121 | | |
| Motor Vehicle Tax | 193 | 189 | 183 |
| Recreational Vehicle Tax | 1 | 1 | 1 |
| 16/20 M Vehicle Tax | 35 | 32 | 36 |
| Commercial Vehicle Tax | 15 | 16 | 8 |
| Watercraft Tax | 0 | 0 | 0 |
| LAVTR | 0 | 0 | 0 |
| Gross Earnings (Intangibles) Tax | 891 | 991 | 882 |
| | | | |
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| | | | |
| Interest on Idle Funds | 440 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **5,135** | **4,426** | **1,110** |
| **Resources Available:** | **9,623** | **8,078** | **1,688** |
| Expenditures: | | | |
| | | | |
| Officers Pay | 60 | 500 | 505 |
| Salaries & Wages | 3,324 | 4,000 | 4,000 |
| Employee Benefits | 551 | 1,000 | 1,000 |
| Supplies | | 1,000 | 499 |
| Equipment | | 0 | |
| Buildings Maintenance | | 0 | |
| Insurance | | 0 | |
| Operation | 123 | 1,000 | 2,770 |
| Road Materials | 1,913 | 0 | 2,505 |
| | | | 4,700 |
| | | | |
| 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** | **5,971** | **7,500** | **15,979** |
| Unencumbered Cash Balance Dec 31 | 3,652 | 578 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 6,000 | 7,500 | 15,979 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 15,979 |
| | | Tax Required | 14,291 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 14,291 |

| CPA Summary |
|---|
| |

May Day 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 | 8,113 | 925 | -5,633 |
| Receipts: | | | |
| Ad Valorem Tax | 27,989 | 28,690 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 859 | | |
| Motor Vehicle Tax | 1,410 | 1,536 | 1,641 |
| Recreational Vehicle Tax | 6 | 6 | 6 |
| 16/20M Vehicle Tax | 209 | 259 | 323 |
| Commercial Vehicle Tax | 105 | 130 | 70 |
| Watercraft Tax | 2 | 2 | 2 |
| Special Highway/Gasoline Tax | 10,307 | 8,941 | 10,431 |
| Transfer | 15,000 | | |
| | | | |
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| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **55,887** | **39,564** | **12,473** |
| **Resources Available:** | **64,000** | **40,489** | **6,840** |
| Expenditures: | | | |
| Officers Pay | | 3,000 | 3,000 |
| Salaries & Wages | | 394 | 400 |
| Employee Benefits | | 450 | 450 |
| Supplies | | 2,278 | 2,280 |
| Equipment | | 0 | |
| Buildings Maintenance | | 0 | |
| Insurance | | 0 | |
| Operating | | 0 | 1,267 |
| Road Materials | 63,075 | 40,000 | 26,775 |
| | | | |
| Cash Forward (2023 column) | | | |
| Transfer to Special Machinery | | | |
| Does transfer exceed 25% of Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **63,075** | **46,122** | **34,172** |
| Unencumbered Cash Balance Dec 31 | 925 | -5,633 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 67,000 | 46,122 | 34,172 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 34,172 |
| **See Tab D** | | Tax Required | 27,332 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 27,332 |

**Special Machinery**

| K.S.A. 68-141g | **2021 Actual Year** |
|---|---|
| Unencumbered Cash Balance, Jan 1 | 36,571 |
| Transfers from: | |
| Road Fund | 0 |
| General Fund(No Levy) | 0 |
| General Fund(Gen has Levy) | 0 |
| | |
| Interest on Idle Funds | |
| Other | |
| **Resources Available:** | 36,571 |
| **Total Expenditures** | 15,000 |
| **Unencumbered Cash Balance, Dec 31** | **21,571** |

**CPA Summary**

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**May Day Township**
**Riley County**
will meet on August 24, 2022 at 8:00 PM at 13300 Jereuslem Rd Randolph, KS 66554 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 Riley County Clerk's Office 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 | 5,971 | 1.180 | 7,500 | 1.081 | 15,979 | 14,291 | 4.706 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 63,075 | 9.605 | 46,122 | 9.698 | 34,172 | 27,332 | 9.000 |
| | | | | | | | |
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| | | | | | | | |
| Special Machinery | 15,000 | | | | | | |
| Totals | 84,046 | 10.785 | 53,622 | 10.779 | 50,151 | 41,623 | 13.706 |
| | | | | | | *Revenue Neutral Rate*** | *10.500* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 84,046 | | 53,622 | | 50,151 | | |
| Total Tax Levied | 31,609 | | 31,887 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 2,930,785 | | 2,958,455 | | 3,036,813 | | |
| Outstanding Indebtedness, Jan 1 | 2020 | | 2021 | | 2022 | | |
| 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*

Charlotte Pfaff
May Day Township Treasurer

Resolution No. 2022-1

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

**WHEREAS**, the Revenue Neutral Rate for the May Day Township was calculated as 10.500 mills by the Riley County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the May Day 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 24, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the May Day 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 MAY DAY TOWNSHIP:**

The May Day Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 10.500 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 24 day of August (month and year) and SIGNED by the Governing Body.

Harlow D Pfaff

Howard Gilstrap

Ron Richter

Attested:

# Roll Call Vote

A Roll Call Vote of the _May Day Township_ To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on _August 24, 2022_
Resolution No. _2022-1_

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Howard Sump | ✓ | | |
| Ronnie Richter | ✓ | | |
| Charlotte Pfaff | ✓ | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

Certified:
Charlotte Pfaff

The
# Riley Countian
P.O. Box 333 • 117 S. Broadway • Riley, Kansas 66531
785-485-2290
Fax: 785-485-2290

State of Kansas, Riley County, ss:

Donna Sullivan, being first duly sworn, deposes and says:

f The Riley Countian, a weekly newspa-
State of Kansas, and published in and of
ation on a yearly basis in Riley County,
id newspaper is not a trade, religious or
n.

is a weekly, published at least weekly
s been published continuously and un-
county and state for a period of more
r to the first publication of said notice;
itted at the Post Office of Riley in said
lass matter.

d notice is a true copy thereof and was
gular and entire issue of said newspaper
e weeks, the first publication thereof be-
id on the 20th day of July,
ent publication being made on the fol-

_____, 2022

_____, 2022

litor

rn before me this 20 day of
July, 2022.

June Campbell

Notary Public

(Seal)

NOTARY PUBLIC - State of Kansas
JUNE CAMPBELL
My Appt. Exp. 8-9-2025

Printers Fee $ 71.25

Additional copies $ 0

TOTAL $ 71.25

## (Published in the Riley Countian Wednesday, July 20, 2022.)

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

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**May Day Township**
**Riley County**
will meet on August 24, 2022 at 8:00 PM at 13300 Jerusalem Rd Randolph, KS 66554 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 Riley County Clerk's Office and will be available at this hearing.

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| General | 5,971 | 1.180 | 7,500 | 1.681 | 15,979 | 14,291 | 4.706 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 63,075 | 9.605 | 46,122 | 9.698 | 34,172 | 27,332 | 9.000 |
| Special Machinery | 15,000 | | | | | | |
| Totals | 84,046 | 10.785 | 53,622 | 10.779 | 50,151 | 41,623 | 13.706 |
| | | | | | Revenue Neutral Rate** | | 10.509 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 84,046 | | 53,622 | | 50,151 | | |
| Total Tax Levied | 31,809 | | 31,887 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: Township | 2,930,785 | | 2,958,455 | | 3,036,813 | | |
| Outstanding Indebtedness, Jan 1 | 2020 | | 2021 | | 2022 | | |
| 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

Charlotte Pfaff
May Day Township Treasurer