

Hayes Twp

FILED

AUG 01 2019

Diana Patton  
CLERK

(Published In The Record, Thursday, August 1, 2019)1t  
NOTICE OF BUDGET HEARING

The governing body of  
Hayes Township  
Reno County

will meet on August 14, 2019 at 7:00 p.m. at Hayes Township Building on West 4th for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Hayes Township Building on West 4th and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	3,401	1.228		1.223	7,268	3,368	1.223
Police Service							
Library							
Public Works	74,005	24.564	83,190	25.462	91,948	78,368	28.462
Sanitary	2,441	1.000	2,500	0.996	3,558	2,743	0.996
Special Machinery	27,613						
Capital	107,460	26.792	85,690	27.681	102,774	84,479	30.681
Transfers	0		11,000		19,758		
Expenditure	107,460		74,690		83,016		
Local Tax Levied	70,748		79,819		XXXXXXXXXXXX		
Assessed Valuation:							
Township	2,640,706		2,883,594		2,753,420		
Outstanding Indebtedness:							
2017			2018		2019		
General	0		0		0		
Bonds	0		0		0		
Other	0		0		0		
Use Purchase Principal	179,060		179,060		242,438		
Total	179,060		179,060		242,438		

Tax rates are expressed in mills.

Todd Miller  
Trustee

Insurance is provided.

County of Reno)  
State of Kansas)ss,

**PROOF OF PUBLICATION**

DAVID GREEN, being duly sworn, days on his oath that he is publisher of

**THE RECORD**

a weekly newspaper printed and published in the city of Turon, Reno County, Kansas, of general paid circulation on a weekly basis in Reno County, Kansas, and not a trade, religious or fraternal publication, which newspaper has been entered as second class mail matter in the United States Post Office, Turon, Kansas, in which newspaper has been continuously and uninterruptedly published for more than 50 weeks a year and has been published for more than five years prior to the first publication of the notice hereinafter mention, and that the notice, of true copy is hereto attached, was published in 1 consecutive issues of said newspaper, the first publication being in the issue of August 1, 2019 and the last publication in the issue of August 1, 2019.

*David Green*

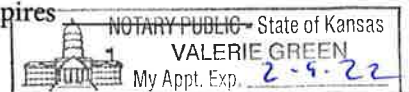
**PUBLISHER**

Subscribed and sworn to before me this 30 day of July, 2019.

*Valerie Green*

**Notary Public**

My commission expires



Hayes Township

FILED

AUG 22 2019

Donna Patton  
COUNTY CLERK

County of Reno)  
State of Kansas)ss,

**PROOF OF PUBLICATION**

DAVID GREEN, being duly sworn, days on his oath  
that he is publisher of

**THE RECORD**

a weekly newspaper printed and published in the city  
of Turon, Reno County, Kansas, of general paid cir-  
culation on a weekly basis in Reno County, Kansas,  
and not a trade, religious or fraternal publication,  
which newspaper has been entered as second class  
mail matter in the United States Post Office, Turon,  
Kansas, in which newspaper has been continuous-  
ly and uninterruptedly published for more than 50  
weeks a year and has been published for more than  
five years prior to the first publication of the notice  
hereinafter mention, and that the notice, of true  
copy is hereto attached, was published in 1  
consecutive issues of said newspaper, the first pub-  
lication being in the issue of August 22,  
2019 and the last publication in the issue of  
August 22, 2019.

*David Green*

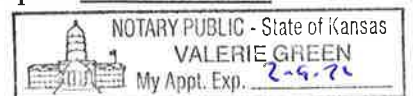
PUBLISHER

Subscribed and sworn to before me this 20 day of  
August, 2019.

*Valerie Green*

Notary Public

My commission expires \_\_\_\_\_



In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers.

Notice of Vote - Hayes Township

(Published In The Record, Thursday, August 22, 2019)1t

RESOLUTION NO. 2019-1

*A resolution expressing the property taxation policy of the Hayes Township governing body with respect to financing the annual budget for 2020*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Hayes Township exceeding the amount levied to finance the 2019 budget of the Hayes Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Hayes Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Hayes Township governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 14<sup>th</sup> day of Aug., 2019 by the Hayes Township governing body, Reno County, Kansas.

Hayes Township Governing Body

Byron Miles  
Todd Miller

Hayes Twp County Clerk  
30.681

State of Kansas  
Township

CERTIFICATE

2020

To the Clerk of Reno 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 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

2020 Adopted Budget					
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Alloc of MVT, RVT, and 16/20M Vehicles		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	79-1962	6	7,268	3,368	1,223
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	91,948	78,368	28,455
Cemetery	12-1405	8	3,558	2,743	.996
Special Machinery		7			
<b>Totals</b>		xxxxxx	102,774	84,479	
Budget Summary		9			
Neighborhood Revitalization Rebate			Resolution required?	Vote publication required?	Yes

30.674

Final Assessed Valuation:	County Clerk's Use Only
Township	2,754,149
	Nov. 1, 2019 Valuation

Assisted by:  
D. Scot Loyd, CPA, CGFM, CFE, CGMA  
Kandy Graber, CPA, CGMA  
Address:  
Swindoll, Janzen, Hawk & Loyd  
200 N. Main, P.O. Box 2889  
Hutchinson, KS 67504-2889  
Email:  
scotloyd@sjhl.com, kgraber@sjhl.com

*Todd Miller* Trustee  
*Byron Miller* Treasurer

Attest: \_\_\_\_\_ 2019 \_\_\_\_\_  
County Clerk \_\_\_\_\_ Governing Body \_\_\_\_\_

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

No assurance is provided.

**FILED**  
**JUL 31 2019**  
*Donna Patton*  
**COUNTY CLERK**

Hayes Township

2020

**Computation to Determine Limit for 2020**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2019	+ \$	<u>79,819</u>
2. Debt service levy in 2019	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>79,819</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+		<u>515</u>
5. Increase in personal property for 2019:			
5a. Personal property 2019	+	<u>661,641</u>	
5b. Personal property 2018	-	<u>825,981</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>	
		(Use Only if > 0)	
6. Valuation of property that changed in use during 2019:	+	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>515</u>	
8. Total estimated valuation July 1, 2019		<u>2,753,420</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>2,752,905</u>	
10. Factor for increase (7 divided by 9)		<u>0.00019</u>	
11. Amount of increase (10 times 3)	+ \$	<u>15</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>79,834</u>	
13. Debt service levy in this 2020 budget		<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>79,834</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018		<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$	<u>1,995</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	<u>81,829</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

No assurance is provided.

2020

Hayes Township  
Reno County

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

Budgeted Funds for 2019	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,527	81	3	28	3	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	73,421	1,701	66	590	74	8
Cemetery	2,871	67	3	23	3	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
<b>Total</b>	<b>79,819</b>	<b>1,849</b>	<b>72</b>	<b>641</b>	<b>80</b>	<b>9</b>

County Treas Motor Vehicle Estimate 1,849

County Treas Recreational Vehicle Estimate 72

County Treas 16/20M Vehicle Estimate 641

County Treas Commercial Vehicle Tax Estimate 80

County Treas Watercraft Tax Estimate 9

MVT Factor 0.02316

RVT Factor 0.00090

16/20M Factor 0.00803

Comm Veh Factor 0.00100

Watercraft Factor 0.00011

No assurance is provided.









Hayes Township

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	0	2,550	3,141
<b>Receipts:</b>			
Ad Valorem Tax	63,595	73,421	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,867	0	0
Motor Vehicle Tax	1,972	1,828	1,701
Recreational Vehicle Tax	64	51	66
16/20M Vehicle Tax	323	402	590
Commercial Vehicle Tax	90	72	74
Watercraft Tax	0	7	8
Special Highway/Gasoline Tax	8,002	8,000	8,000
Refunds & reimbursements	601	0	0
Interest on Idle Funds	3	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	38	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>76,555</b>	<b>83,781</b>	<b>10,439</b>
<b>Resources Available:</b>	<b>76,555</b>	<b>86,331</b>	<b>13,580</b>
<b>Expenditures:</b>			
Wages	18,491	20,000	20,000
Payroll Taxes	1,429	2,400	2,400
Fuel, Oil, etc.	11,528	11,790	11,790
Road Materials & Supplies	3,741	8,000	8,000
Utilities	457	500	500
Insurance	6,513	6,000	6,000
Other	67	0	0
Professional Services	6,060	6,000	6,000
Spraying	421	500	500
Contract Services	10,265	5,000	5,000
Repairs	14,533	9,000	9,000
Equipment	500	3,000	3,000
Cash Forward (2020 column)			
Transfer to Special Machinery		11,000	19,758
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>74,005</b>	<b>83,190</b>	<b>91,948</b>
Unencumbered Cash Balance Dec 31	2,550	3,141	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	76,033	83,581	91,948
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			91,948
Tax Required			78,368
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			78,368

**Special Machinery**

K.S.A. 68-141g	2018 Actual Year
Unencumbered Cash Balance, Jan 1	114,235
<b>Transfers from:</b>	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>114,235</b>
<b>Total Expenditures</b>	<b>27,613</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>86,622</b>

No assurance is provided.

Hayes Township

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Cemetery</b>			
Unencumbered Cash Balance January 1	0	253	719
Receipts:			
Ad Valorem Tax	2,589	2,871	XXXXXXXXXXXXXXX
Delinquent Tax	47	0	0
Motor Vehicle Tax	48	74	67
Recreational Vehicle Tax	1	2	3
16/20 M Vehicle Tax	7	16	23
Commercial Vehicle Tax	2	3	3
Watercraft Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,694</b>	<b>2,966</b>	<b>96</b>
<b>Resources Available:</b>	<b>2,694</b>	<b>3,219</b>	<b>815</b>
Expenditures:			
Contract Services	2,441	2,500	3,558
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>2,441</b>	<b>2,500</b>	<b>3,558</b>
Unencumbered Cash Balance Dec 31	253	719	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	2,770	4,164	3,558
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,558
		Tax Required	2,743
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	2,743

Adopted Budget

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance January 1	0	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 Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2018/2019/2020 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 2019 Ad Valorem Tax	0

No assurance is provided.

**NOTICE OF BUDGET HEARING**

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**Hayes Township**  
**Reno County**

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Debt Service							
Library							
Road	74,005	24.564	83,190	25.462	91,948	78,368	28.462
Cemetery	2,441	1.000	2,500	0.996	3,558	2,743	0.996
Special Machinery	27,613						
<b>Totals</b>	<b>107,460</b>	<b>26.792</b>	<b>85,690</b>	<b>27.681</b>	<b>102,774</b>	<b>84,479</b>	<b>30.681</b>
Less: Transfers	0		11,000		19,758		
Net Expenditure	107,460		74,690		83,016		
Total Tax Levied	70,748		79,819		xxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,640,706		2,883,594		2,753,420		
Outstanding Indebtedness, Jan 1	2017		2018		2019		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	179,060		179,060		242,438		
Total	179,060		179,060		242,438		

\*Tax rates are expressed in mills.

Todd Miller  
Trustee

No assurance is provided.

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 24, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would affect the above assumptions.