

2020

CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of

Salem 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			
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only	
Table of Contents:					
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Statement of Indebt. & Lease/Purchase	5				
Fund	K.S.A.				
General	79-1962	8,500	4,462		1,241
Debt Service	10-113				
Library	12-1220				
Road	68-518c	47,207	39,016		10,848
Special Machinery					
Totals	XXXXXX	55,707	43,478		12,089
Budget Summary	8				
Neighborhood Revitalization Rebate		Resolution required? Vote publication required?		Yes	

Final Assessed Valuation:	County Clerk's Use Only
Township	3,596,819
	Nov. 1, 2019 Valuation

Assisted by:

Address:

Email:

Attest:

Oct 17 2019
Karen Madiso
County Clerk

Jim Adams
Jay Sepler

Governing Body

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

CPA Legend

Salem Township

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019	+ \$ <u>32,016</u>
2. Debt service levy in 2019	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>32,016</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ <u>5,508</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>202,259</u>	
5b. Personal property 2018	- <u>193,832</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>8,427</u>	
		(Use Only if > 0)
6. Valuation of property that changed in use during 2019:	+ <u>4,141</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>18,076</u>
8. Total estimated valuation July 1, 2019	<u>3,591,782</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>3,573,706</u>
10. Factor for increase (7 divided by 9)		<u>0.00506</u>
11. Amount of increase (10 times 3)		+ \$ <u>162</u>
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>32,178</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>32,178</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>800</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>32,978</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.

2020

Salem Township
Cowley 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	5,481	833	25	55	76	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	26,535	4,031	120	268	370	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	32,016	4,864	145	323	446	0

County Treas Motor Vehicle Estimate 4,864

County Treas Recreational Vehicle Estimate 145

County Treas 16/20M Vehicle Estimate 323

County Treas Commercial Vehicle Tax Estimate 446

County Treas Watercraft Tax Estimate 0

MVT Factor 0.15192

RVT Factor 0.00453

16/20M Factor 0.01009

Comm Veh Factor 0.01393

Watercraft Factor 0.00000

2020

Salem Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	10,000	-	7,207	68-141g
Total		10,000	0	7,207	
Adjustments*					
Adjusted Totals		10,000	0	7,207	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

2020

Salem Township
Cowley County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					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, 2019	Payments Due 2019	Payments Due 2020
Grader	3/8/19	36	4.25	13,000	0	0	4,707
Total					0	0	4,707

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

Salem Township

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	225	649	649
Receipts:			
Ad Valorem Tax	3,362	5,481	XXXXXXXXXXXXXXXXXX
Delinquent Tax	50		
Motor Vehicle Tax	493	526	833
Recreational Vehicle Tax	15	19	25
16/20 M Vehicle Tax	28	56	55
Commercial Vehicle Tax	47	93	76
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax	2,461	2,000	2,400
Cemetery Lots	100		
From Road	1,500		
Interest on Idle Funds	19		
Neighborhood Revitalization Rebate			0
Miscellaneous	162		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	8,237	8,175	3,389
Resources Available:	8,462	8,824	4,038
Expenditures:			
Officers Pay			
Salaries & Wages		6,300	
Employee Benefits			
Supplies	27		
Equipment		100	
Buildings Maintenance	1,486	1,275	2,000
Insurance			
Other Operating		500	
Cemetery	6,300		6,500
Cash Forward (2020 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	7,813	8,175	8,500
Unencumbered Cash Balance Dec 31	649	649	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	4,100	10,400	8,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	8,500
		Tax Required	4,462
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	4,462

CPA Summary

Salem 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	6,366	2,920	0
Receipts:			
Ad Valorem Tax	27,340	26,535	XXXXXXXXXXXXXXXXXX
Delinquent Tax	253		
Motor Vehicle Tax	2,943	4,279	4,031
Recreational Vehicle Tax	88	158	120
16/20M Vehicle Tax	268	452	268
Commercial Vehicle Tax	263	759	370
Watercraft Tax			0
Special Highway/Gasoline Tax	3,402	3,401	3,402
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	34,557	35,584	8,191
Resources Available:	40,923	38,504	8,191
Expenditures:			
Salaries & Wages	9,422	12,000	10,000
Employee Benefits	1,920	2,500	2,500
Road Maintenance	3,730	2,000	4,000
Road Materials	7,538	15,000	8,000
Equipment	1,158	1,950	1,500
Other Operating	777	1,000	1,000
Insurance		1,500	
Officer Pay	1,833	2,000	2,000
Supplies	125	554	11,000
To General	1,500		
Cash Forward (2020 column)			
Transfer to Special Machinery	10,000		7,207
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	38,003	38,504	47,207
Unencumbered Cash Balance Dec 31	2,920	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	35,200	41,950	47,207
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	47,207
		Tax Required	39,016
	Delinquent Comp Rate: 0.0%		0
	Amount of 2019 Ad Valorem Tax		39,016

Special Machinery

K.S.A. 68-141g	2018 Actual Year
Unencumbered Cash Balance, Jan 1	34,585
Transfers from:	
Road Fund	10,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	250
Other	
Resources Available:	44,835
Total Expenditures	
Unencumbered Cash Balance, Dec 31	44,835

CPA Summary

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NOTICE OF BUDGET HEARING

The governing body of
Salem Township
Cowley County

will meet on August 21, 2019 at 1:00 pm at Salem Township Hall 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 Cowley County Clerk's Office, 321 E. 10th Avenue, Winfield 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	7,813	1.011	8,175	1.551	8,500	4,462	1.242
Debt Service							
Library							
Road	38,003	8.222	38,504	7.509	47,207	39,016	10.863
Special Machinery							
Totals	45,816	9.233	46,679	9.060	55,707	43,478	12.105
Less: Transfers	10,000		0		7,207		
Net Expenditure	35,816		46,679		48,500		
Total Tax Levied	31,533		32,016		XXXXXXXXXXXXXXXXXX		
Assessed Valuation:							
Township	3,415,499		3,534,029		3,591,782		
Outstanding Indebtedness,							
Jan 1	2017		2018		2019		
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.

Jim Thomas
Trustee

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Salem 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 Salem Township exceeding the amount levied to finance the 2019 budget of the Salem 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, Salem 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 Salem 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 21 day of August, 2019 by the Salem Township governing body, Cowley County, Kansas.

Salem Township Governing Body




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AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF COWLEY

Arty Hicks, of lawful age, being first duly sworn, states that he is Advertising Manager of The Cowley Courier-Traveler, a merged publication of the Winfield Daily Courier and Arkansas City Traveler, a daily newspaper printed and published in the City of Arkansas City, Cowley County, Kansas, and which newspaper has been admitted to the mails as second class matter at the post office of publication and has general paid circulation on a daily, weekly, monthly and yearly basis in said county; and is not a trade, religious or fraternal publication, and has been so published continuously and uninterruptedly printed and published in said city at least fifty times a year and has been so published for at least five years immediately prior to the first publication hereinafter mentioned;

and that the notice, of which a true copy is hereto attached, was published in the regular and entire issue of said newspaper for

one consecutive day
(weeks, days)

the first publication being made on the 20th day of July A.D. 2019

with subsequent publication being made on the following date

_____ day of, _____ A.D. 2019

_____ day of, _____ A.D. 2019

_____ day of, _____ A.D. 2019

_____ day of, _____ A.D. 2019

_____ day of, _____ A.D. 2019

And the affidavit further says he has personal knowledge of the statements above setforth, and that they are true.

[Signature]
Arty Hicks

Subscribed and sworn to before me this 22nd day of July, 2019

[Signature] Notary Public

Commission Expires January 10, 2020

Printer's Fee \$ 88.32

CAROL S. KINCAID
Notary Public - State of Kansas
My Appt. Expires 1-10-2020

(First published in the Cowley Courier-Traveler, Saturday, July 20, 2019.)

State of Kansas
Township

NOTICE OF BUDGET HEARING

The governing body of
Salem Township
Cowley County

will meet on August 21, 2019 at 1:00 pm at Salem Township Hall 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 Cowley County Clerk's Office, 321 E. 10th Avenue, Winfield and will be available at this hearing.

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General:							
Debt Service	7,813	1.011	8,175	1.511	8,500	4,462	1.242
Library							
Road	38,003	8.223	38,504	7.509	47,207	39,016	10.863
Special Machinery							
Totals	45,816	9.233	46,679	9.060	55,707	43,478	12.105
Less: Transfers	10,000		0			7,007	
Net Expenditure	35,816		46,679			38,500	
Total Tax Levied	31,433		32,016				
Assessed Valuation							
Township	3,435,499		3,334,029		3,591,782		
Outstanding Indebtedness							
Jan 1	2017		2018		2019		
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.

Jim Thomas
Treasurer

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(7-20)



AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF COWLEY

Arty Hicks, of lawful age, being first duly sworn, states that he is Advertising Manager of The Cowley CourierTraveler, a merged publication of the Winfield Daily Courier and Arkansas City Traveler, a daily newspaper printed and published in the City of ArkansasCity, Cowley County, Kansas, and which newspaper has been admitted to the mails as second class matter at the post office of publication and has general paid circulation on a daily, weekly, monthly and yearly basis in said county; and is not a trade, religious or fraternal publication, and has been so published continuously and uninterruptedly printed and published in said city at least fifty times a year and has been so published for at least five years immediately prior to the first publication hereinafter mentioned;

(First published in the Cowley Courier Traveler, Wednesday, September 11, 2019.)
Notice of Vote -
Salem Township
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.
(9-11)

and that the notice, of which a true copy is hereto attached, was published in the regular and entire issue of said newspaper for

one consecutive day
(weeks, days)

the first publication being made on the

11th day of September A.D. 2019

with subsequent publication being made on the following date

_____ day of, _____ A.D. 2019

_____ day of, _____ A.D. 2019

_____ day of, _____ A.D. 2019

_____ day of, _____ A.D. 2019

_____ day of, _____ A.D. 2019

And the affidavit further says he has personal knowledge of the statements above setforth, and that they are true.

Arty Hicks

Subscribed and sworn to before me this 12th day of Sept., 2019

Notary Public

Commission Expires January 10, 2020

Printer's Fee \$ 9.7

