**Resolution No. 01-2024**

**A RESOLUTION OF THE Emporia Township, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Emporia Township was calculated as .337 mills by the Lyon County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Emporia Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on 08/25/2024 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Emporia 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 Emporia Township:**

The Emporia Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.341 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 25 day of August, 2024 and **SIGNED** by the Governing Body.

**Sign By:**

Daryl Klumpe _____, _____

ROLL Call Vote of the Emporia Township
To Levy a property tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 25, 2024 .
Resolution No. 01-2024

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Daryl Klumpe | X | | |
| Bruce Stites Jr | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **Totals:** | | | |

**Certified:** Daryl Klumpe

**CERTIFICATE** 2025

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
**Emporia 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 | 30,800 | 7,375 | .342 |
| Debt Service | 10-113 | 6 | | | |
| Library | 12-1220 | 6 | | | |
| Road | 68-518c | | | | |
| Cemetery | 80-903 | 7 | | | |
| | | 7 | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | | 8 | | | |
| Special Machinery | | | | | |
| **Totals** | | xxxxxx | 30,800 | 7,375 | .342 |
| Budget Hearing Notice | | | | | |
| Combined Rate and Budget Hearing Notice | | 6 | | | |
| Rate Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

7395

County Clerk's Use Only
21,623,753
Nov 1, 2024 Total Assessed Valuation

| | |
|---|---|
| Revenue Neutral Rate | 0.337 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Attest: 2024

County Clerk

Governing Body

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

RECD LYON CO CLERK
SEP 30 2024 AM8:35

Emporia Township
Lyon 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 | 7,304 | 557 | 13 | 0 | 26 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Library | 0 | 0 | 0 | 0 | 0 | 0 |
| Road | 0 | 0 | 0 | 0 | 0 | 0 |
| Cemetery | 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 | 7,304 | 557 | 13 | 0 | 26 | 0 |

County Treas Motor Vehicle Estimate 557

County Treas Recreational Vehicle Estimate 13

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 26

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07626

RVT Factor 0.00178

16/20M Factor 0.00000

Comm Veh Factor 0.00356

Watercraft Factor 0.00000

2025

Emporia 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 |
|---|---|---|---|---|---|
| General | Special Machinery | - | - | - | |
| General | Special Machinery | - | - | - | |
| Road | Special Machinery | - | - | - | |
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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 2024 and/or 2025 from a non-budgeted fund.

Emporia Township
Lyon 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 | | | | | | | | | | |
| NONE | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other | | | | | | | | | | |
| NONE | | | | | | | | | | |
| | | | | | | | | | | |
| 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 |
|---|---|---|---|---|---|---|---|
| NONE | | | | | | | |
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| | | | | **Total** | **0** | **0** | **0** |

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

Emporia 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 | 29,339 | 21,875 | 22,829 |
| Receipts: | | | |
| Ad Valorem Tax | 744 | 7,304 | xxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 0 | 557 |
| Recreational Vehicle Tax | | 0 | 13 |
| 16/20 M Vehicle Tax | | 0 | 0 |
| Commercial Vehicle Tax | | 0 | 26 |
| Watercraft Tax | | 0 | 0 |
| Gross Earnings (Intangibles) Tax | | | 0 |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **744** | **7,304** | **596** |
| **Resources Available:** | **30,083** | **29,179** | **23,425** |
| Expenditures: | | | |
| | | | |
| Officers Pay | 50 | 150 | 100 |
| Cemeteries | 6,000 | 4,000 | 4,000 |
| Insurance | | | |
| Budget and Publications | 171 | 200 | 200 |
| Cemetery Maintenane | 1,987 | 2,000 | 26,500 |
| | | | |
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| Cash Reserve (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 | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **8,208** | **6,350** | **30,800** |
| Unencumbered Cash Balance Dec 31 | 21,875 | 22,829 | xxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 24,458 | 33,325 | 30,800 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 30,800 |
| | | Tax Required | 7,375 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 7,375 |

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

The governing body of
**Emporia Township**
**Lyon County**
will meet on August 25, 2024 at 6:00 PM at 1642 Road M7, Emporia, 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 1642 Road M7, Emporia, KS 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 | 8,208 | | 6,350 | 0.343 | 30,800 | 7,375 | 0.341 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | | | | | | | |
| Cemetery | | | | | | | |
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| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 8,208 | 0.000 | 6,350 | 0.343 | 30,800 | 7,375 | 0.341 |
| | | | | | | *Revenue Neutral Rate*** | *0.337* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 8,208 | | 6,350 | | 30,800 | | |
| Total Tax Levied | 0 | | 7,304 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 199,890,887 | | 21,296,609 | | 21,623,886 | | |
| Outstanding Indebtedness, Jan 1 | 2022 | | 2023 | | 2024 | | |
| 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*

Daryl Klumpe
Treasurer

# Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF THE EMPORIA TOWNSHIP, LYON COUNTY KANSAS HEREBY NOTIFIES THE LYON COUNTY CLERK OF THE INTENT OF EXCEED THE REVENUE NEUTRAL RATE;**

__X__ YES, we intend to EXCEED the Revenue Neutral Rate and our proposed mill levy rate is 0.341. The date of our hearing is August 25, 2024 at 6:00 PM, and will be held at 1642 Road M7, Emporia, KS.

_____ NO, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the Lyon County Clerk on or before August 25, 2024.

(seal)

Daryl Klumpe
Clerk or Officer of Governing Body

----------OFFICE USE ONLY----------

If YES – was the notice turned into the County Clerk on or before **July 20**?

__✓__ YES _____ NO

**Column**
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

**The Emporia Gazette**
**109 W. 6th Ave**
**(620) 342-4800**

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, 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:**
Aug. 13, 2024

**Notice ID:** PwaWxMfqgKJDLjzdt0q7
**Notice Name:** Emporia Township

**PUBLICATION FEE:** $63.02

Bettina Shank
Operations Manager

**VERIFICATION**

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
13 day of August, A.D. 2024.

Notary Public

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING** 2025

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| General | 8,208 | | 6,350 | 0.343 | 30,800 | 7,375 | 0.341 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | | | | | | | |
| Cemetery | | | | | | | |
| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 8,208 | 0.000 | 6,350 | 0.343 | 30,800 | 7,375 | 0.341 |
| | | | | | | *Revenue Neutral Rate*** | *0.337* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 8,208 | | 6,350 | | 30,800 | | |
| Total Tax Levied | 0 | | 7,304 | | x | | |
| Assessed Valuation: | | | | | | | |
| Township | 199,890,887 | | 21,296,609 | | 21,623,886 | | |
| Outstanding Indebtedness, Jan 1 | 2022 | | 2023 | | 2024 | | |
| 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*

Daryl Klumpe
Treasurer