

NOTICE OF BUDGET HEARING

The governing body of
Cheyenne Township
Lane County

will meet on September 16, 2019 at 12 PM at First State Bank of Healy 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 First State Bank of Healy 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 | 13,075 | 1.613 | 22,731 | 1.512 | 23,700 | 20,023 | 2.407 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 13,075 | 1.613 | 22,731 | 1.512 | 23,700 | 20,023 | 2.407 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 13,075 | | 22,731 | | 23,700 | | |
| Total Tax Levied | 12,000 | | 12,344 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 7,437,700 | | 8,162,274 | | 8,320,065 | | |
| 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.

Steve Fenster
Board Member

RESOLUTION NO. 2019-01

A resolution expressing the property taxation policy of the Cheyenne 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 Cheyenne Township exceeding the amount levied to finance the 2019 budget of the Cheyenne 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, Cheyenne 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 Cheyenne 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 11th day of September 2019 by the Cheyenne Township governing body, Lane County, Kansas.

Cheyenne Township Governing Body

Stephen R. Yonker

Bill R. [Signature]

[Signature]

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be received. Please input information in the green areas.

Official Name:

Official Title:

Date:

Must be at least 10 days between date p
#VALUE!

Time:

Location:

Available at:

Examples

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: John Boy's residence 2310 S Highway, Ike City

Available at: Shawnee County Clerk's Office

January

February

March

April

May

June

July

August

September

October

November

December

ublished and hearing held.

#VALUE!

#VALUE!

#VALUE!

#VALUE!

#VALUE!

#VALUE!

| |
|---|
| 0 |
| 0 |

| |
|-------|
| |
| |
| 1.613 |

Total 2017 Tax Levy Rate

| | |
|---|-----------|
| Total Tax Levied (2018 budget column) | 12,000 |
| Assessed Valuation (2018 budget column) | 7,437,700 |

| Outstanding Indebtedness, January 1: | 2017 | 2018 |
|--------------------------------------|------|------|
| G.O. Bonds | | |
| No-Fund Warrant | | |
| Lease Purchase Principal | | |
| | | |

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information for 2020:

| | |
|---|-----------|
| Total Assessed Valuation for 2019 | 8,320,065 |
| New Improvements for 2019 | 27,960 |
| Personal Property - 2019 | 1,431,356 |
| Property that has changed in use for 2019 | 11,261 |
| Personal Property - 2018 | 1,501,955 |
| Gross earnings (intangible) tax estimate for 2020 | 0 |
| Neighborhood Revitalization - 2020 | 0 |

Actual Tax Rates for the 2019 Budget:

| Fund | Rate |
|--------------|--------------|
| General | 1.512 |
| Debt Service | |
| Library | |
| Road | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| Total | 1.512 |

Final Assessed Valuation from the November 1, 2018 Abstract: 8,162,274

From the County Treasurer's Budget Information - 2020 Budget Year Estimates:

| | |
|-----------------------------------|-----|
| Motor Vehicle Tax Estimate | 808 |
| Recreational Vehicle Tax Estimate | 20 |
| 1620 M Vehicle Tax | 109 |
| Commercial Vehicle Tax Estimate | 113 |
| Watercraft Tax Estimate | 15 |
| LAVTR | |
| Special Highway/Gasoline Tax | |

Computation of Delinquency

Actual Delinquency for 2017 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2018 Budget Certificate Page

| Funds | 2018 Expenditure Amounts Budget Authority |
|--------------|--|
| General | 15,002 |
| Debt Service | |
| Library | |
| Road | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |

Note: If the 2018 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Cheyenne Township

2020

Computation to Determine Limit for 2020

| | Amount of Levy |
|------------------------------------|-----------------------|
| 1. Total tax levy amount in 2019 | + \$ <u>12,344</u> |
| 2. Debt service levy in 2019 | - \$ <u>0</u> |
| 3. Tax levy excluding debt service | \$ <u>12,344</u> |

2019 Valuation Information for Valuation Adjustments

| | | | | |
|-----|--|----|-------------------|--|
| 4. | New improvements for 2019: | + | <u>27,960</u> | |
| 5. | Increase in personal property for 2019: | | | |
| 5a. | Personal property 2019 | + | <u>1,431,356</u> | |
| 5b. | Personal property 2018 | - | <u>1,501,955</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>11,261</u> | |
| 7. | Total valuation adjustment (sum of 4, 5c, 6) | | <u>39,221</u> | |
| 8. | Total estimated valuation July 1, 2019 | | <u>8,320,065</u> | |
| 9. | Total valuation less valuation adjustment (8 minus 7) | | <u>8,280,844</u> | |
| 10. | Factor for increase (7 divided by 9) | | <u>0.00474</u> | |
| 11. | Amount of increase (10 times 3) | + | <u>\$ 58</u> | |
| 12. | 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ | <u>12,402</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>12,402</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>309</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>12,711</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.

Cheyenne 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 | 8,324 | 8,021 | 2,612 |
| Receipts: | | | |
| Ad Valorem Tax | | | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 808 |
| Recreational Vehicle Tax | | | 20 |
| 16/20 M Vehicle Tax | | | 109 |
| Commercial Vehicle Tax | | | 113 |
| Watercraft Tax | | | 15 |
| LAVTR | | | 0 |
| Gross Earnings (Intangibles) Tax | | | 0 |
| Lane County Tax Disbursement | 12,742 | 11,822 | |
| Cemetery Lots Sold | 30 | | |
| Reimbursement from Lane County Fire District | | 5,500 | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 12,772 | 17,322 | 1,065 |
| Resources Available: | 21,096 | 25,343 | 3,677 |
| Expenditures: | | | |
| Director Fees | 900 | 1,500 | 1,500 |
| Insurance | 981 | 981 | 1,000 |
| Utilities | 601 | 600 | 700 |
| Budget Publication | 190 | 250 | 300 |
| Building Maintenance & Supplies | | 2,000 | 2,000 |
| Cemetery - Fuel & Repairs | 475 | 750 | 1,000 |
| Cemetery - Weed Control | 2,741 | 6,300 | 8,000 |
| Cemetery - Tree Trimming | 5,900 | 0 | 6,000 |
| Cemetery - Utilities | 300 | 300 | 300 |
| Cemetery - Graves | 191 | 300 | 300 |
| Cemetery - Mowing | 786 | 1,000 | 1,000 |
| Replace Heating System (Capital Outlay) | | 8,700 | |
| Cash Forward (2020 column) | | | 1,600 |
| 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 | 10 | 50 | |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 13,075 | 22,731 | 23,700 |
| Unencumbered Cash Balance Dec 31 | 8,021 | 2,612 | xxxxxxxxxxxxxxxx |
| 2018/2019/2020 Budget Authority Amount: | 15,002 | 20,255 | 23,700 |
| | | Non-Appropriated Balance | |
| See Tab C | | Total Expenditure/Non-Appr Balance | 23,700 |
| | | Tax Required | 20,023 |
| | Delinquent Comp Rate: 0.0% | | 0 |
| | Amount of 2019 Ad Valorem Tax | | 20,023 |

CPA Summary

Sample Notice of Vote Publication

Notice of Vote - Cheyenne 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.

