CERTIFICATE

2023

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Sawmill 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	Amount of 2022 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	17,885	4,305	3.272
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	112,350	48,306	36.711
Special Machinery		6			
Totals		xxxxxx	130,235	52,611	39.983
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1315,849
Rate Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

RECEIVED
AUG 25 2022
PAWNEE COUNTY CLERK
LARNED, KANSAS

Revenue Neutral Rate 40.148

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127, 818 Broadway
Larned, KS 67550
Email:
mlb@cpavbv.com

Jim Ryan treasurer

Stacey Keith White Clerk

Clyde W. Reece Trustee

Attest: August 26 2022
Stacey Rein
County Clerk

Governing Body

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

CPA Summary

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive 1 ISSUE, *the first publication thereof* being made as aforesaid on the 14 day of July, 2022 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

T. W. Mer

SUBSCRIBED and sworn to before me this 14 day of July, 2022.

Patty Smith
Notary Public

My commission expires Jan. 20, 2024

Printer's fee $73.52

Additional copies $_____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 14, 2022) 1t

NOTICE OF BUDGET HEARING

The governing body of
Sawmill Township
Pawnee County
will meet on August 10, 2022 at 8:00 PM at James Ryan residence, 1023 330th Avenue, Burdett, KS 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 VonFeldt, Bauer & VonFeldt, Chtd. 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	7,659	3.920	8,040	2.745	17,885	4,305	3.272
Debt Service							
Library							
Road	47,720	38.487	50,100	30.938	112,350	48,306	36.711
Special Machinery							
Totals	55,379	42.407	58,140	33.683	130,235	52,611	39.983
						*Revenue Neutral Rate**	*40.148*
Less: Transfers	0		0		0		
Net Expenditure	55,379		58,140		130,235		
Total Tax Levied	52,830		52,830		xxxxxxxxxxxxx		
Assessed Valuation: Township	1,630,258		1,568,467		1,315,849		
Outstanding Indebtedness, Jan 1	2020		2021		2022		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	26,969		20,470		13,811		
Total	26,969		20,470		13,811		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

James Ryan
Treasurer

SIGNIFICANT BUDGET ASSUMPTIONS

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2022 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to increase approximately 5% over the prior year due to inflation.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available

Salary/Wages and Benefits expenditures are expected to increase approximately 3%-5% compared to

Operating expenditures are expected to increase approximately 3%-5% compared to the prior fiscal

Capital expenditures are budgeted based on Management's expected future capital needs .

Sawmill Township
Pawnee 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	4,305	56	1	42	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	48,525	635	9	479	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	0
Total	52,830	691	10	521	0	0

County Treas Motor Vehicle Estimate 691

County Treas Recreational Vehicle Estimate 10

County Treas 16/20M Vehicle Estimate 521

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01308

RVT Factor 0.00019

16/20M Factor 0.00986

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2023

Sawmill 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
None					
	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.

Sawmill Township
Pawnee County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
2004 John Deere Grader	9/16/16	75	2.45	45,500	13,811	7,160	6,989
				Total	**13,811**	**7,160**	**6,989**

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

Sawmill 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	17,933	16,885	13,353
Receipts:			
Ad Valorem Tax	6,434	4,262	xxxxxxxxxxxxxxx
Delinquent Tax		122	128
Motor Vehicle Tax	177	87	56
Recreational Vehicle Tax		1	1
16/20 M Vehicle Tax		36	42
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,611**	**4,508**	**227**
Resources Available:	**24,544**	**21,393**	**13,580**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	111	120	125
Utilities	840	880	1,000
Licenses & Fees	2,935	3,080	3,250
Contractual Services			
Insurance	3,773	3,960	4,250
Capital Outlay			9,260
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	**7,659**	**8,040**	**17,885**
Unencumbered Cash Balance Dec 31	16,885	13,353	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	25,110	26,145	17,885
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,885
		Tax Required	4,305
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	4,305

CPA Summary

Sawmill 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	57,488	58,714	60,174
Receipts:			
Ad Valorem Tax	46,489	48,040	xxxxxxxxxxxxxxx
Delinquent Tax	4		
Motor Vehicle Tax	681	633	635
Recreational Vehicle Tax		9	9
16/20M Vehicle Tax		264	479
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax	1,739	2,575	2,700
State of Kansas-FEMA	0		
Refunds & Reimbursements	33	39	47
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**48,946**	**51,560**	**3,870**
Resources Available:	**106,434**	**110,274**	**64,044**
Expenditures:			
Officers Pay			
Salaries & Wages	4,173	4,380	6,000
Employee Benefits	457	480	500
Road Maintenance	28,216	29,625	32,000
Road Materials	1,073	1,125	1,500
Insurance			
Repairs	2,767	2,905	3,100
Fuel & Oil	2,603	2,735	3,000
Contractual Services			
Capital Outlay	8,431	8,850	66,250
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	**47,720**	**50,100**	**112,350**
Unencumbered Cash Balance Dec 31	58,714	60,174	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	103,490	113,725	112,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	112,350
		Tax Required	48,306
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	48,306

Special Machinery

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

CPA Summary

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