CERTIFICATE

2024

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Browns Grove 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 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	29,815	7,830	1.946
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	152,650	37,838	14.023
Special Road	80-1413	7			
Noxious Weed	2-1318	7	4,000	2,900	1.074
Fire Protection	80-1503	8	4,000	1,852	.686
		8			
Special Machinery		6			
Totals		xxxxxx	190465	50420	
Budget Hearing Notice		9			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

	County Clerk's Use Only
Final County Assessed	
Browns Grove Township	2698205
Burdett	1,324,213
0	
Nov 1, 2023 Total Assessed Valuation	4,022,418

Township Only Funds Revenue Neutral Rate	17.057
Township/3rd Class City Funds Revenue Neutral Rate	2.049

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

Attest: August 8th, 2023
Stacy Rein
County Clerk

Gary Pelton Clerk
Donald Stejskal Treasurer

Governing Body

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

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

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 ISSUE, *the first publication thereof* being made as aforesaid on the 13 day of July, 2023 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F. W. Mer

SUBSCRIBED and sworn to before me this 13 day of July, 2023.

Patty Smith
Notary Public

My commission expires Jan. 20, 2024

Printer's fee $ 64.33

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 13, 2023) 1t

NOTICE OF BUDGET HEARING

The governing body of
[illegible]
Pawnee County

will meet on August 7, 2023 at 6:15 pm at Pawnee Court Township Hall, Rozina, 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 Vaughn, Dean & VonFeldt, Chtd. and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	11,600	3.189	12,000	3.000	30,000	9,000	2.700
Road & Bridge							
Library							
Cemetery	8,500	3.000	10,000	3.000	10,000	10,000	3.000
Special Highway	1,500	1,500	1,000	1,000	1,000	1,000	1,000
Special Alcohol	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Totals	21,100	18,689	24,000	14,000	42,000	20,000	6,700
Prior Year Actual for 2022			Current Year Estimate for 2023				
Assessed Valuation	5,896,000		6,000,000		6,000,000		
Actual Tax Rate	3.189		3.000		3.000		
Delinquent Tax Rate	1,000,000		1,000,000		1,000,000		

Outstanding Indebtedness,

	2021	2022	2023
Jan 1			
G.O. Bonds			
Other			
Lease Purchase Principal			
Total			

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988

Donald Stajdohar

Browns Grove Township

2024

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

	Budgeted Funds for 2023	Tax Levies in the 2023 Budget	Allocation for Year 2024									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	2.095	166	487	2	8	85	10	45	16	4	5
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	14.853	1,174		16		599		316		27	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.728	58		1		29		15		1	
	Fire Protection	1.138	90		1		46		24		2	
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	18.814	1,487		20		759		400		34	
	Total - 3rd Class City Levies (***)	2.095		487		8		10		16		5

Browns Grove Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Browns Grove Township
Pawnee County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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				**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, 2023	Payments Due 2023	Payments Due 2024
None							
				Total	**0**	**0**	**0**

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

Browns Grove Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	7,797	12,093	13,085
Receipts:			
Ad Valorem Tax	7,847	7,597	xxxxxxxxxxxxxx
Delinquent Tax	61	15	13
Motor Vehicle Tax	798	632	653
Recreational Vehicle Tax		17	10
16/20 M Vehicle Tax		120	95
Commercial Vehicle Tax		70	61
Watercraft Tax		6	9
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Refunds & reimbursements	7,637	8,000	8,000
Interest on Idle Funds	15	30	60
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,358**	**16,487**	**8,900**
Resources Available:	**24,155**	**28,580**	**21,985**
Expenditures:			
Officers Pay	650	680	700
Salaries & Wages	7,035	7,200	7,500
Employee Benefits	535	700	750
Supplies	0		
Equipment	0		
Buildings Maintenance	0		
Insurance	360	2,640	2,700
Licenses & Fees	2,844	3,060	3,100
Contracted Services	205	765	1,000
Utilities	433	450	500
Capital Outlay	0		5,000
Cash Forward (2024 column)			8,565
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 Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**12,062**	**15,495**	**29,815**
Unencumbered Cash Balance Dec 31	12,093	13,085	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	26,932	25,162	29,815
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,815
		Tax Required	7,830
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	7,830

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

Browns Grove Township
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

2024

Road	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	100,259	106,505	109,775
Receipts:			
Ad Valorem Tax	38,345	36,705	xxxxxxxxxxxxx
Delinquent Tax	244	266	258
Motor Vehicle Tax	1,673	971	1,174
Recreational Vehicle Tax		24	16
16/20M Vehicle Tax		757	599
Commercial Vehicle Tax		327	316
Watercraft Tax		20	27
Special Highway/Gasoline Tax	2,521	2,550	2,600
Refunds/reimbursements	25	30	47
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**42,808**	**41,650**	**5,037**
Resources Available:	**143,067**	**148,155**	**114,812**
Expenditures:			
Officers Pay			
Salaries & Wages	5,491	5,500	5,800
Employee Benefits	253	500	650
Road Maintenance	864	1,000	5,000
Road Materials	21,814	22,000	24,500
Repairs	611	685	1,000
Fuel & Oil	3,367	3,695	5,000
Contractual Services	2,159	2,500	3,000
Insurance	2,003	2,500	200
Capital Outlay			7,500
Cash Forward (2024 column)			100,000
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**36,562**	**38,380**	**152,650**
Unencumbered Cash Balance Dec 31	106,505	109,775	xxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	136,240	162,424	152,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	152,650
		Tax Required	37,838
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	37,838

Special Machinery K.S.A. 68-141g	2022 Actual
Unencumbered Cash Balance, Jan 1	12,000
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	0
Other	0
Resources Available:	**12,000**
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	**12,000**

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

Browns Grove Township
FUND PAGE FOR FUNDS WITH A TAX LEVY 2024

Adopted Budget **Special Road**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M 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			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:		0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget

Noxious Weed	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	930	940	940
Receipts:			
Ad Valorem Tax	3,524	2,813	xxxxxxxxxxxxx
Delinquent Tax	11	53	56
Motor Vehicle Tax	25	90	58
Recreational Vehicle Tax		2	1
16/20M Vehicle Tax		70	29
Commercial Vehicle Tax		30	15
Watercraft Tax		2	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,560**	**3,060**	**160**
Resources Available:	**4,490**	**4,000**	**1,100**
Expenditures:			
Contracted Services	3,550	3,060	4,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**3,550**	**3,060**	**4,000**
Unencumbered Cash Balance Dec 31	940	940	xxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,550	5,550	4,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,000
		Tax Required	2,900
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	2,900

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

Browns Grove Township
FUND PAGE FOR FUNDS WITH A TAX LEVY 2024

Adopted Budget **Fire Protection**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	4,361	2,873	1,950
Receipts:			
Ad Valorem Tax	1,252	1,798	xxxxxxxxxxxxx
Delinquent Tax	8	9	35
Motor Vehicle Tax	52	32	90
Recreational Vehicle Tax		1	1
16/20M Vehicle Tax		25	46
Commercial Vehicle Tax		11	24
Watercraft Tax		1	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,312**	**1,877**	**198**
Resources Available:	**5,673**	**4,750**	**2,148**
Expenditures:			
Contracted Services	2,800	2,800	4,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**2,800**	**2,800**	**4,000**
Unencumbered Cash Balance Dec 31	2,873	1,950	xxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	4,228	4,691	4,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,000
		Tax Required	1,852
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,852

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
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			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

NOTICE OF BUDGET HEARING

The governing body of
Browns Grove Township
Pawnee County
will meet on August 7, 2023 at 8:15 pm at Browns Grove Township Hall, 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,062	2.140	15,495	2.095	29,815	7,830	2.049
Debt Service							
Library							
Road	36,562	14.816	38,380	14.853	152,650	37,838	15.154
Special Road							
Noxious Weed	3,550	1.379	3,060	0.728	4,000	2,900	1.161
Fire Protection	2,800	0.483	2,800	1.138	4,000	1,852	0.742
Special Machinery							
Totals	54,974	18.818	59,735	18.814	190,465	50,420	19.106
					*Funds Supported by Township Only - Revenue Neutral Rate***		*17.057*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*2.049*
Less: Transfers	0		0		0		
Net Expenditure	54,974		59,735		190,465		
Total Tax Levied	50,425		50,426		xxxxxxxxxxxxx		
Total Assessed Valuation	3,660,326		3,738,685		3,821,117		
Township Assessed Valuation Only					2,496,904		

Outstanding Indebtedness, Jan 1	2021	2022	2023
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*

Donald Stejskal
Treasurer

Donald Stejskal