CERTIFICATE

2023

To the Clerk of Ford County, State of Kansas
We, the undersigned, officers of
Spearville 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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: 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			
Computation to Determine State Library Grant		5			
Fund	K.S.A.				
General	79-1962	6	600,292	0	
Debt Service	10-113	7			
Library	12-1220	7	69,031	63,589	2.088
Road	68-518c	8	20,000		
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Special Machinery		8			
Totals		xxxxxx	689323	63589	2.088
Budget Hearing Notice		9		Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Spearville Township	23,947,340
Rate Hearing Notice				City of Spearville	6,507,557
Neighborhood Revitalization Rebate				0	
				Nov 1, 2022 Total Assessed Valuation	30,454,901

Township Only Funds Revenue Neutral Rate	0.000
Township/3rd Class City Funds Revenue Neutral Rate	2.141

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avneue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Attest: 9-8 , 2022

County Clerk

Governing Body

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

CPA Summary

2023

Spearville Township

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

	Budgeted Funds for 2022	Tax Levies in the 2022 Budget	Allocation for Year 2023									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
•••	General	0.000	0	0	0	0	0	0	0	0	0	0
•••	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
•••	Library	2.089	1,861	2,768	28	31	391	66	59	238	0	0
	Road	0.000	0		0		0		0		0	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	0.000	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
•••		0.000	0	0	0	0	0	0	0	0	0	0
	Total	2.089	1,861		28		391		59		0	
	Total - 3rd Class City Levies (•••)	2.089		2,768		31		66		238		0

Spearville 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.

2023

Spearville Township
Ford County

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										
Total G.O. Bonds				0			0	0	0	0
Other										
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, 2022	Payments Due 2022	Payments Due 2023
None							
				Total	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: Spearville Township
Ford County

As provided in KSA 75-2555 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$65,255	$63,589
Delinquent Tax	$0	$0
Motor Vehicle Tax	$3,104	$4,629
Recreational Vehicle Tax	$47	$59
16/20M Vehicle Tax	$328	$457
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$68,734	$68,734
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#########	#########
Did Assessed Valuation Decrease?	No	
Levy Rate	2.089	2.086
Difference in Levy Rate:	(0.003)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Spearville 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	86,489	436,125	343,517
Receipts:			
Ad Valorem Tax	453,141	0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Windfarm Allocations	185,000	256,675	256,675
Library Reimbursement-Insurance			
Sale of Materials			
Interest on Idle Funds	177	100	100
Neighborhood Revitalization Rebate	4,931		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**643,249**	**256,775**	**256,775**
Resources Available:	**729,738**	**692,900**	**600,292**
Expenditures:			
Officers Pay	4,710	4,200	4,200
Salaries & Wages	76,322	80,000	85,000
Employee Benefits	24,000	27,000	30,000
Supplies & Chemicals	7,053	10,000	15,000
Equipment		15,183	221,592
Buildings Maintenance & Utilities	6,069	7,500	9,000
Insurance	29,925	35,000	40,000
Equipment Repairs	43,075	55,000	60,000
Fuel	38,153	45,000	55,000
Budget & Publications	348	500	500
Road Materials	61,496	70,000	80,000
Easements (5)			
Tree Removal Service			
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	2,462		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**293,613**	**349,383**	**600,292**
Unencumbered Cash Balance Dec 31	436,125	343,517	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	458,437	349,383	600,292
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	600,292
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Spearville Township 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	72,694	65,255	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,104	4,629
Recreational Vehicle Tax		47	59
16/20M Vehicle Tax		328	457
Commercial Vehicle Tax		195	297
Watercraft Tax			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	72,694	68,929	5,442
Resources Available:	72,694	68,929	5,442
Expenditures:			
Spearaville Township Library Board	72,694	68,929	69,031
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	72,694	68,929	69,031
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	68,766	68,929	69,031
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	69,031
		Tax Required	63,589
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	63,589

CPA Summary

Spearville Township
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

2023

Road	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	0	0	0
Receipts:			
Ad Valorem Tax	67,665	0	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax	20,000	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**87,665**	**20,000**	**20,000**
Resources Available:	**87,665**	**20,000**	**20,000**
Expenditures:			
Officers Pay			
Road Maintenance			
Road Materials			
Equipment Repair		8,000	8,000
Noxious Weeds		12,000	12,000
Ford County Treasurer	60,904		
Transfer to Special Machinery	26,761		
Does transfer exceed 25% of Resources Avail	Exceeds 25%		
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**87,665**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	20,000	20,000	20,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	20,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Special Machinery K.S.A. 68-141g	2021 Actual
Unencumbered Cash Balance, Jan 1	62,135
Transfers from:	
Road Fund	26,761
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	**88,896**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**88,896**

Exceeds 25% of Resources Available

CPA Summary

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the Spearville Township was calculated as 2.141 mills by the Ford County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 7, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Spearville 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 Spearville Township:

The Spearville Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.086 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 ____ day of _____ (month and year) and SIGNED by the Governing Body.

_____

_____

_____

_____

_____

_____

_____

_____

Attested:

_____

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Total			

Attested: _____

Resolution No. 1-22

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

WHEREAS, the Revenue Neutral Rate for the Spearville Township was calculated as 2.141 mills by the Ford County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 7, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Spearville 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 Spearville Township:

The Spearville Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.086 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 7 day of September (month and year) 2022 and SIGNED by the Governing Body.

J Frank Mages
Norbert Linnebur
Laverne Stein

Attested:
Debbie Cox

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Norbert Linnebur	✓		
J Frank Mages	✓		
Laverne Stein	✓		
Total			

Attested: 3

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Spearville Township, HEREBY NOTIFIES THE Ford County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.086. The date of our hearing is September 7, 2022 at 7:00 PM and will be held at 202 E Santa Fe, Spearville , Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022_.

WITNESS my hand and official seal on 7-5-, 2022_.

(Seal)

J Frank Mages
Clerk or Officer of Governing Body

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

The governing body of
Spearville Township
Ford County
will meet on September 7, 2022 at 7:00 PM at 202 E Santa Fe, Spearville 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 Ford County Clerk's office 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	293,613		349,383		600,292		
Library	72,694	2.160	68,929	2.089	69,031	63,589	2.086
Road	87,665		20,000		20,000		
Special Machinery							
Totals	453,972	2.160	438,312	2.089	689,323	63,589	2.086
					*Funds Supported by Township Only - Revenue Neutral Rate***		0.000
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		2.141
Less: Transfers	0		0		0		
Net Expenditure	453,972		438,312		689,323		
Total Tax Levied	67,288		65,255		xxxxxxxxxxxxxxx		
Total Assessed Valuation	31,155,031		25,531,434		30,479,920		
Township Assessed Valuation Only					23,960,141		

*Tax rates are expressed in mills.

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

LaVerne Stein
Treasurer