



2023

7/7/22  
9:30

**CERTIFICATE**

To the Clerk of Osage County, State of Kansas  
We, the undersigned, officers of

**Fairfax Township, Kansas**

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.

			2023 Adopted Budget		
Table of Contents:		Page No.	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			
Computation to Determine State Library Grant		5			
Fund K.S.A.					
General	79-1962	5	6,665	5,792	
Road	68-518c	6	209,760	135,009	
Special Machinery		6			
<b>Totals</b>		xxxxxx	216,425	140,801	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2022 Total Assessed Valuation

Assisted by:  
D. Scot Loyd, CPA, CGFM, CFE, CGMA  
Christina Henson, CPA, CGMA  
 Address:  
Loyd Group, LLC  
P.O. Box 7  
Galva, KS 67443  
 Email:  
scot@loyd-group.com  
chenson@loyd-group.com

Revenue Neutral Rate 15.123

Attest: \_\_\_\_\_ 2022

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

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

No assurance is provided

2023

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

The governing body of  
**Fairfax Township, Kansas**  
**Osage County**

will meet on September 7, 2022 at 7:30 PM at 1339 W. 205th, Scranton, 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 1339 W. 205th, Scranton, KS 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.

Fund	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,018	0.691	6,250	0.691	7,015	5,787	0.691
Debt Service							
Library							
Road	118,557	14.113	94,000	16.116	209,760	135,009	16.116
Special Machinery	42,370						
Totals	166,945	14.804	100,250	16.807	216,775	140,796	16.807
					<i>Revenue Neutral Rate**</i>		
					<i>15.123</i>		
Less: Transfers	0		8,000		8,000		
Net Expenditure	166,945		92,250		208,775		
Total Tax Levied	106,531		126,689		XXXXXXXXXXXXXXXXXX		
Assessed Valuation:							
Township	7,195,699		7,537,397		8,377,398		
Outstanding Indebtedness,							
Jan 1	2020		2021		2022		
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

Robert Scheid  
Township Officer

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 14, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
1. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions. The Township has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Township's receipts and expenditures.











Fairfax Township, Kansas

2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	671	399	293
Receipts:			
Ad Valorem Tax	5,698	5,210	XXXXXXXXXXXXXXXXXX
Delinquent Tax	0	20	20
Motor Vehicle Tax	0	664	669
Recreational Vehicle Tax	0	25	22
16/20 M Vehicle Tax	0	8	11
Commercial Vehicle Tax	0	5	4
Watercraft Tax	0	12	9
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds	48	200	200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>5,746</b>	<b>6,144</b>	<b>935</b>
<b>Resources Available:</b>	<b>6,417</b>	<b>6,543</b>	<b>1,228</b>
Expenditures:			
Supplies	55	70	100
Insurance	5,555	5,700	5,000
Publication	128	200	225
Employee Benefits	280	280	280
Cash Forward (2023 column)			1,410
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			
<b>Total Expenditures</b>	<b>6,018</b>	<b>6,250</b>	<b>7,015</b>
Unencumbered Cash Balance Dec 31	399	293	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	7,170	7,376	7,015
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,015
		Tax Required	5,787
	Delinquent Comp Rate: 0.0%		0
	Amount of 2022 Ad Valorem Tax		5,787

No assurance is provided.

Fairfax Township, Kansas

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	292	7,390	55,259
Receipts:			
Ad Valorem Tax	98,850	121,479	xxxxxxxxxxxxxxxx
Delinquent Tax	3,071	800	800
Motor Vehicle Tax	14,675	13,563	15,591
Recreational Vehicle Tax	0	517	520
16/20M Vehicle Tax	0	166	255
Commercial Vehicle Tax	0	100	103
Watercraft Tax	0	244	223
Special Highway/Gasoline Tax	3,935	3,000	0
Federal Flood Control	1,434	2,000	2,000
Interest on Idle Funds		0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	3,690	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>125,655</b>	<b>141,869</b>	<b>19,492</b>
<b>Resources Available:</b>	<b>125,947</b>	<b>149,259</b>	<b>74,751</b>
Expenditures:			
Officers Pay	5,952	4,000	4,000
Personal Services	20,792	15,000	15,000
Road Materials	0	40,000	40,000
Equipment	7,211	15,000	15,000
Operating Expenses	17,488	10,000	10,000
Road Maintenance	67,114	10,000	10,000
Cash Forward (2023 column)			115,760
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>118,557</b>	<b>94,000</b>	<b>209,760</b>
Unencumbered Cash Balance Dec 31	7,390	55,259	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	142,446	161,618	209,760
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	209,760
		Tax Required	135,009
Delinquent Comp Rate:		0.0%	0
		Amount of 2022 Ad Valorem Tax	135,009

**Special Machinery**

K.S.A. 68-141g	2021 Actual Year
Unencumbered Cash Balance, Jan 1	85,000
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>85,000</b>
<b>Total Expenditures</b>	<b>42,370</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>42,630</b>

No assurance is provided.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF FAIRFAX TOWNSHIP HEREBY NOTIFIES THE OSAGE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 16.807.

Our proposed ad valorem tax (dollar amount) is 140,796.

The date of our hearing is: September 7, 2022.

The time of our hearing is: 7:30 PM.

The location of our hearing is: 1339 W. 205<sup>th</sup>, Scranton, KS.

       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 7/20/22, 2022.

(Seal)

Jamie H. Koehler, Treasurer  
Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.







Fairfax Township, Kansas

2023

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2023

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**Fairfax Township, Kansas**  
**Osage County**

will meet on September 7, 2022 at 7:30 PM at 1339 W. 205th, Scranton, 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 1339 W. 205th, Scranton, KS and will be available at this hearing.

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Less: Transfers	0	8,000	8,000
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Other	0	0	0
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Total	0	0	0

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

Robert Scheid  
Township Officer

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Fire District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 14, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Fire District resides in, to calculate the tax levy needed to support the Fire District's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Fire District's control that would effect the above assumptions. The Cemetery has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Cemetery's receipts and expenditures.