State of Kansas
City

2025

CERTIFICATE

To the Clerk of Pratt County, State of Kansas
We, the undersigned, officers of
City of Sawyer
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	73,000	10,070	9.259
Debt Service	10-113				
Library	12-1220				
Special Highway		7	53,000		
Water Utility Fund		7	67,000		
Gas Utility Fund		8	223,000		
Sewer Utility Fund		8	85,000		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	501,000	10,070	9.259
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,087,641
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	9.259
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Adams Brown, LLC.

Address:
818 Broadway * PO Box 127
Larned, KS 67550
Email:
akoehn@adamsbrowncpa.com

Attest: 8-9-24, 2024
County Clerk

Justin Weber
Barbara Short
Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2025

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Barbara Short
Erik Lentz Nelson
Governing Body

CPA Summary
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City of Sawyer

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,070	1,174	16	1	671	153
Debt Service						
Library						
TOTAL	10,070	1,174	16	1	671	153

County Treas Motor Vehicle Estimate 1,174
County Treas Recreational Vehicle Estimate 16
County Treas 16/20M Vehicle Estimate 1
County Treas Commercial Vehicle Tax Estimate 671
County Treas Watercraft Tax Estimate 153

Motor Vehicle Factor 0.11658
Recreational Vehicle Factor 0.00159
16/20M Vehicle Factor 0.00010
Commercial Vehicle Factor 0.06663
Watercraft Factor 0.01519

City of Sawyer

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Sawyer 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Water Systems Utility	3/1/1997	9/21/2026	5.00	80,000	28,055	3/21	3/21	702	2,300	645	2,500
						9/21		645		582	
Total Revenue Bonds					**28,055**			**1,347**	**2,300**	**1,227**	**2,500**
Other:											
KWPCRF #C20 1693-01	8/1/2007	3/1/2029	2.33	157,570	51,658	3/1	3/1	602	4,402	499	4,516
						9/1	9/1	551	4,458	446	4,574
Total Other					**51,658**			**1,153**	**8,860**	**945**	**9,090**
Total Indebtedness					**79,713**			**2,500**	**11,160**	**2,172**	**11,590**

State of Kansas
City

City of Sawyer 2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
None							
Totals					0	0	0

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

City of Sawyer

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	58,269	42,100	33,265
Receipts:			
Ad Valorem Tax	9,841	9,969	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	32	0	0
Motor Vehicle Tax	1,655	1,575	1,174
Recreational Vehicle Tax	24	36	16
16/20M Vehicle Tax	6	6	1
Commercial Vehicle Tax	851	723	671
Watercraft Tax	0	13	153
Gross Earning (Intangible) Tax	0	0	0
Sales Tax	14,467	14,250	14,250
Utility Tax	4,077	4,000	4,000
Connect Fee	2,861	2,500	2,500
Franchise Tax	6,436	6,250	6,250
Interest on Idle Funds	1,139	750	750
Neighborhood Revitalization Rebate			0
Miscellaneous	2,523	800	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**43,912**	**40,872**	**29,765**
Resources Available:	**102,181**	**82,972**	**63,030**
Expenditures:			
Salaries & Wages	21,156	15,000	15,000
Office Supplies	903	948	1,000
Repairs & Maintenance	5,000	5,000	5,000
Utilities (Electric)	8,182	8,734	10,000
Contractual Services	17,812	15,000	15,000
Fire Expense	1,011	1,050	2,000
Utility Sales Tax	3,804	3,900	4,000
Refunds, Non-sufficient Funds	55	75	75
Capital Outlay			2,925
Cash Reserve (2025 column)			18,000
Miscellaneous	2,158		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**60,081**	**49,707**	**73,000**
Unencumbered Cash Balance Dec 31	42,100	33,265	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	99,000	86,987	73,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	73,000
		Tax Required	9,970
	Delinquent Comp Rate:	1.0%	100
		Amount of 2024 Ad Valorem Tax	10,070

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Sawyer

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,856	49,077	49,460
Receipts:			
State of Kansas Gas Tax	2,419	3,550	3,540
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,419**	**3,550**	**3,540**
Resources Available:	**49,275**	**52,627**	**53,000**
Expenditures:			
Street Repair and Maint	198	3,167	53,000
Equipment			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**198**	**3,167**	**53,000**
Unencumbered Cash Balance Dec 31	49,077	49,460	0
2023/2024/2025 Budget Authority Amount:	50,000	50,000	53,000

Adopted Budget

Water Utility Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	38,614	27,510	31,000
Receipts:			
Customer Receipts	34,532	36,000	36,000
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**34,532**	**36,000**	**36,000**
Resources Available:	**73,146**	**63,510**	**67,000**
Expenditures:			
Salaries & Wages	10,711	11,025	12,000
Repairs & Maintenance	13,816	5,238	6,000
Contractual Services	15,069	10,375	12,000
Utilities (Electric)	1,755	1,800	2,000
Water Loan Interest	1,310	1,347	1,227
Water Loan Principal	2,300	2,300	2,500
Clean Water Drinking Fee	190	200	200
Water Protection Fee	203	225	225
Capital Outlay		0	5,000
Cash Reserve (2025 column)			25,848
Miscellaneous	282	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,635**	**32,510**	**67,000**
Unencumbered Cash Balance Dec 31	27,510	31,000	0
2023/2024/2025 Budget Authority Amount:	51,000	82,000	67,000

CPA Summary

No assurance is provided. Substantially all disIcosures omitted.

City of Sawyer

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas Utility Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	132,620	130,688	128,000
Receipts:			
Customer Receipts	98,132	95,000	95,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**98,132**	**95,000**	**95,000**
Resources Available:	**230,752**	**225,688**	**223,000**
Expenditures:			
Salaries & Wages	6,649	6,850	8,000
Repairs & Maintenance	5,487	5,775	10,000
Purchases	67,245	68,575	80,000
Contractual Services	18,288	15,588	20,000
Capital Outlay			5,000
Cash Reserve (2025 column)			100,000
Miscellaneous	2,395	900	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**100,064**	**97,688**	**223,000**
Unencumbered Cash Balance Dec 31	130,688	128,000	0
2023/2024/2025 Budget Authority Amount:	180,000	209,000	223,000

Adopted Budget

Sewer Utility Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	75,729	73,885	70,000
Receipts:			
Customer Receipts	15,716	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,716**	**15,000**	**15,000**
Resources Available:	**91,445**	**88,885**	**85,000**
Expenditures:			
Salaries & Wages	5,790	6,075	7,000
Repairs & Maintenance	1,074	2,098	10,000
Contractual Services	545	575	1,000
Sewer Project Principal	8,635	8,860	9,090
Sewer Project Interest	1,355	1,153	945
Sewer Project Fees	145	124	102
Capital Outlay			1,000
Cash Reserve (2025 column)			55,863
Miscellaneous	16		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,560**	**18,885**	**85,000**
Unencumbered Cash Balance Dec 31	73,885	70,000	0
2023/2024/2025 Budget Authority Amount:	94,000	83,000	85,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

City of Sawyer

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Bond Reserve		**Special Equipment**		**ARPA Grant**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,989	Cash Balance Jan 1	2,925	Cash Balance Jan 1	13,277	Cash Balance Jan 1		Cash Balance Jan 1		22,191
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Int on Idle Funds	12	None		None						
Total Receipts	12	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	12
Resources Available:	6,001	Resources Available:	2,925	Resources Available:	13,277	Resources Available:	0	Resources Available:	0	22,203
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None		Other	7,446					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	7,446	Total Expenditures	0	Total Expenditures	0	7,446
Cash Balance Dec 31	6,001	Cash Balance Dec 31	2,925	Cash Balance Dec 31	5,831	Cash Balance Dec 31	0	Cash Balance Dec 31	0	14,757 **
										14,757 **

**Note: These two block figures should agree.

CPA Summary

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State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Sawyer
will meet on August 5, 2024 at 7:00 PM at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	60,081	11.108	49,707	9.423	73,000	10,070	9.258
Debt Service							
Library							
Special Highway	198		3,167		53,000		
Water Utility Fund	45,635		32,510		67,000		
Gas Utility Fund	100,064		97,688		223,000		
Sewer Utility Fund	17,560		18,885		85,000		
Non-Budgeted Funds-A	7,446						
Totals	230,984	11.108	201,957	9.423	501,000	10,070	9.258
						*Revenue Neutral Rate***	*9.259*
Less: Transfers	0		0		0		
Net Expenditure	230,984		201,957		501,000		
Total Tax Levied	10,070		10,070		xxxxxxxxxxxxxxxxx		
Assessed Valuation	906,601		1,068,718		1,087,661		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	32,455	30,355	28,055
Other	68,708	60,293	51,658
Lease Purchase Principal	0	0	0
Total	101,163	90,648	79,713

*Tax rates are expressed in mills

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

Amanda Plucker
Official Title: City Clerk

TRI-COUNTY

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The State of Kansas
S.S
County of Kiowa / Pratt / Stafford

I, Lori Sibley, being of lawful age, make oath and say that:
I am Newspaper Operations Manager for Cherry Road Media in the state of Kansas.

Tri-County Tribune (formerly Pratt Tribune) is a publication that is a "legal newspaper" as that phrase is defined for the Cities and Counties of Kiowa, Pratt, and Stafford, in the State of Kansas. This affidavit is page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

PUBLICATION DATES:
Jul. 25, 2024

Notice ID: 6isWnjOOoxLqPCYPyFz4
Publisher ID: 2498710
Notice Name: Sawyer 2025 Budget

PUBLICATION FEE: $118.80

Lori Sibley

Lori Sibley, Newspaper Operations Manager, Cherry Road Media

VERIFICATION

STATE OF KANSAS
COUNTIES OF PRATT, KIOWA, STAFFORD

Signed or attested before me on this

25 day of July, A.D. 2024

Rhonda Zinn

Rhonda, Zinn / Notary Public

My Commission Expires: HOLD FOR DATE

STATE OF KANSAS NOTARY PUBLIC

RHONDA ZINN
My Appointment Expires
June 2, 2026

Published In
The Tri-County Tribune
Jul 25, 2024

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General	601,011	11.105	49,767	9.423	733,401	10,050	9.258
Debt Service							
Library							
Special Highway	198		3,167		53,650		
Water Utility Fund	35,635		35,510		67,650		
Gas Utility Fund	100,943		97,633		223,950		
Sewer Utility Fund	17,560		18,855		35,950		
Non-Budgeted Funds-A	7,446						
Totals	230,984	11.105	201,957	9.423	901,000	10,050	9.258
						Revenue Neutral Rate**	9.258
Less: Transfers	0		0		0		
Net Expenditure	230,984		201,957		901,000		
Total Tax Levied	10,050		10,050		xxxxxxxxxxxxxxxx		
Assessed Valuation	905,641		1,066,718		1,085,993		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	32,455	30,355	29,055
Other	68,708	60,293	51,653
Lease Purchase Principal	0	0	0
Total	101,163	90,648	79,713

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

Amanda Plucker
Official Title City Clerk

2498710