

CERTIFICATE

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

Farmer 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.

			2024 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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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	13,750	12,072	1.411
Debt Service	10-113	7			
Library	12-1220	7	18,200	17,949	2.098
Road	68-518c	8	120,900	110,901	15.017
Special Machinery		8			
Totals		xxxxxx	152,850	140,922	18.526
Budget Hearing Notice				Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9		Farmer Township	7,385,145
Rate Hearing Notice				Bushton	1,168,982
Neighborhood Revitalization Rebate				0	
				Nov 1, 2023 Total Assessed Valuation	8,554,127

Township Only Funds Revenue Neutral Rate	13.135
Township/3rd Class City Funds Revenue Neutral Rate	1.438

Assisted by:
Lindburg Vogel Pierce Faris

Address:
PO Box 2047
Hutchinson KS 67504-2047
Email:
budget3@lvpf-cpa.com

Kend V. Kavin CLERK

Meredith Belmberg Treas

Dan Holsch Trustee

Attest: July 20, 2023

Aurelia Garcia
County Clerk

Governing Body

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

CPA Summary

Farmer 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	0.765	260	117	10	7	44	7	0	13	0	0
Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
Library	0.870	296	133	12	7	50	7	0	15	0	0
Road	15.048	5,122		203		869		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	16.683	5,678		225		963		0		0	
Total - 3rd Class City Levies (**)	1.635		250		14		14		28		0

Farmer 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
Road	Special Machinery	22,000	-	-	KSA 68-141g
Total		22,000	0	0	
Adjustments*					
Adjusted Totals		22,000	0	0	

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

Farmer Township
Rice 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										
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, 2023	Payments Due 2023	Payments Due 2024
				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: 2024

Library found in: Farmer Township
Rice County

As provided in KSA 15-2555 *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 <u>2023</u>	Proposed Year <u>2024</u>
Ad Valorem Tax	\$6,546	\$17,949
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$527	\$429
Recreational Vehicle Tax	\$24	\$19
16/20M Vehicle Tax	\$79	\$57
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	<u>\$7,176</u>	<u>\$18,454</u>
Difference in Total Taxes:	\$11,278	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	\$7,519,901	\$8,554,060
Did Assessed Valuation Decrease?	No	
Levy Rate	0.870	2.098
Difference in Levy Rate:	1.228	
Qualify for grant: 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.

Farmer Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	15,509	11,604	1,387
Receipts:			
Ad Valorem Tax	7,910	5,756	xxxxxxxxxxxxxxxxxx
Delinquent Tax	145		
Motor Vehicle Tax	877	629	377
Recreational Vehicle Tax	40	29	17
16/20 M Vehicle Tax	149	94	51
Commercial Vehicle Tax	28	25	13
Watercraft Tax		0	0
LAVTR		0	0
Gross Earnings (Intangibles) Tax		0	0
Interest on Idle Funds	54		
Neighborhood Revitalization Rebate	-25		0
Miscellaneous	65		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	9,243	6,533	458
Resources Available:	24,752	18,137	1,845
Expenditures:			
Officers Pay	600	600	600
Salaries & Wages	-	-	-
Employee Benefits	(46)	150	150
Supplies	58	500	500
Equipment	-	-	-
Buildings Maintenance	-	-	-
Office rent	-	2,000	-
Insurance	5,937	8,000	6,500
Other Contractual Services	6,599	5,500	6,000
Cash Forward (2024 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 Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	13,148	16,750	13,750
Unencumbered Cash Balance Dec 31	11,604	1,387	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	18,550	16,750	13,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,750
		Tax Required	11,905
	Delinquent Comp Rate:	1.4%	167
	Amount of 2023 Ad Valorem Tax		12,072

CPA Summary

Farmer Township

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
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:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
	Amount of 2023 Ad Valorem Tax		0

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	575	382	-21
Receipts:			
Ad Valorem Tax	6,643	6,546	XXXXXXXXXXXXXXXXXX
Delinquent Tax	93		
Motor Vehicle Tax	567	527	429
Recreational Vehicle Tax	26	24	19
16/20M Vehicle Tax	81	79	57
Commercial Vehicle Tax	18	21	15
Watercraft Tax			-
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-21		0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	7,407	7,197	520
Resources Available:	7,982	7,579	499
Expenditures:			
Appropriation to Library	7,600	7,400	18,200
Miscellaneous	0	200	
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	7,600	7,600	18,200
Unencumbered Cash Balance Dec 31	382	-21	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	7,600	7,600	18,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,200
		Tax Required	17,701
	Delinquent Comp Rate:	1.4%	248
	Amount of 2023 Ad Valorem Tax		17,949

See Tab D

CPA Summary

Farmer 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	6,219	8,353	2,766
Receipts:			
Ad Valorem Tax	80,506	97,000	XXXXXXXXXXXXXXX
Delinquent Tax	615		
Motor Vehicle Tax	5,318	4,899	5,122
Recreational Vehicle Tax	210	240	203
16/20M Vehicle Tax	1,095	1,030	869
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax	2,570	2,144	2,570
Reimbursements	657		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-217		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	90,754	105,313	8,764
Resources Available:	96,973	113,666	11,530
Expenditures:			
Salaries & Wages	14,944	17,000	17,000
Employee Benefits	506	2,500	2,500
Fuel	11,231	10,000	13,000
Chemical & Spraying	1,674	4,000	4,000
Road Maintenance	16,107	10,000	17,000
Road Materials	0	15,000	15,000
Equipment	0	25,000	25,000
Contracts	600	3,000	3,000
Rent	8,400	8,400	8,400
Repairs	12,960	16,000	16,000
Office Supplies	198	0	0
Cash Forward (2024 column)			
Transfer to Special Machinery	22,000		
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	88,620	110,900	120,900
Unencumbered Cash Balance Dec 31	8,353	2,766	XXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	89,150	110,900	120,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	120,900
		Tax Required	109,370
		Delinquent Comp Rate: 1.4%	1,531
		Amount of 2023 Ad Valorem Tax	110,901

Special Machinery K.S.A. 68-141g	2022 Actual
Unencumbered Cash Balance, Jan 1	26,338
Transfers from:	
Road Fund	22,000
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	22
Other	
Resources Available:	48,360
Total Expenditures	
Unencumbered Cash Balance, Dec 31	48,360

CPA Summary

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

The governing body of
Farmer Township
Rice County

will meet on September 2, 2023 at 8:00 a.m. at Farmer Township Office, 500 S Main St., Room 110 Bushton, Kansas 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 and Revenue Neutral Rate. Detailed budget information is available at Rice County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limit 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	13,148	1.198	16,750	0.765	13,750	12,072	1.411
Debt Service							
Library	7,600	1.006	7,600	0.870	18,200	17,949	2.098
Road	88,620	13.906	110,900	15.048	120,900	110,901	15.017
Special Machinery							
Totals	109,368	16.110	135,250	16.683	152,850	140,922	18.526
<i>Funds Supported by Township Only - Revenue Neutral Rate**</i>							<i>13.135</i>
<i>Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**</i>							<i>1.438</i>
Less: Transfers	22,000		0		0		
Net Expenditure	87,368		135,250		152,850		
Total Tax Levied	95,084		109,302		xxxxxxxxxxxxxxx		
Total Assessed Valuation	6,720,655		7,519,901		8,554,060		
Township Assessed Valuation Only					7,385,143		

Outstanding Indebtedness,

	2021	2022	2023
Jan 1			
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

Meredith Behnke
Treasurer

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

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Rice County

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BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limit 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	13,148	1.198	16,750	0.765	13,750	12,072	1.411
Debt Service							
Library	7,600	1.006	7,600	0.870	18,200	17,949	2.098
Road	88,620	13.906	110,900	15.048	120,900	110,901	15.017
Special Machinery							
Totals	109,368	16.110	135,250	16.683	152,850	140,922	18.526
<i>Funds Supported by Township Only - Revenue Neutral Rate**</i>							<i>13.135</i>
<i>Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**</i>							<i>1.438</i>
Less: Transfers	22,000		0		0		
Net Expenditure	87,368		135,250		152,850		
Total Tax Levied	95,084		109,302		xxxxxxxxxxxxxx		
Total Assessed Valuation	6,720,655		7,519,901			8,554,060	
Township Assessed Valuation Only						7,385,143	

Outstanding Indebtedness,

	2021	2022	2023
Jan 1			
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

Meredith Behnke
Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Farmer Township, HEREBY NOTIFIES THE
Rice COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is
18.526. The date of our hearing is at AM/PM and will be
held at Farmer Township Office, 500 S. Main St. Room 110 in Bushton, 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, 2023.

WITNESS my hand and official seal on July 20, 2023.

(Seal)

Don Hochstetler, Trustee
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.

Resolution No. 1

A RESOLUTION OF THE FARMER TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Farmer Township was calculated as 14.573 mills by the Rice County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Farmer 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 2, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Farmer 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 FARMER TOWNSHIP:

The Farmer Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 18.526 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 2nd day of September 2023 and **SIGNED** by the Governing Body.

Meredith Behrke
Kim V. Kasper
Don Holscher

