State of Kansas
City

2022

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 expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	93,000	10,070	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	47,000		
Water Utility Fund		7	54,000		
Gas Utility Fund		8	188,000		
Sewer Utility Fund		8	106,000		
Non-Budgeted Funds		9			
Totals		xxxxxx	488,000	10,070	
Budget Summary		10			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
VonFeldt, Bauer, VonFeld, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, Ks 67550
Email:
adk@cpavbv.com

Date Attested: 9-20 2021

County Clerk

Governing Body

David Brosnon

City of Sawyer

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,070	1,268	26	6	384	11
Debt Service						
Library						
TOTAL	9,070	1,268	26	6	384	11

County Treas Motor Vehicle Estimate 1,268

County Treas Recreational Vehicle Estimate 26

County Treas 16/20M Vehicle Estimate 6

County Treas Commercial Vehicle Tax Estimate 384

County Treas Watercraft Tax Estimate 11

Motor Vehicle Factor 0.13980

Recreational Vehicle Factor 0.00287

16/20 Vehicle Factor 0.00066

Commercial Vehicle Factor 0.04234

Watercraft Factor 0.00121

City of Sawyer 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

State of Kansas
City

City of Sawyer

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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	34,555	3/21	3/21	865	2,100	812	2,100
						9/21		812		759	
Total Revenue Bonds					**34,555**			**1,677**	**2,100**	**1,571**	**2,100**
Other:											
Kansas Water Pollution											
Revolving Water Fund	8/1/07	3/1/2029	2.33	157,570	76,911	3/1	3/1	896	4,076	801	4,182
						9/1	9/1	849	4,128	752	4,235
Total Other					**76,911**			**1,745**	**8,204**	**1,553**	**8,417**
Total Indebtedness					**111,466**			**3,422**	**10,304**	**3,124**	**10,517**

State of Kansas
City

City of Sawyer

2022

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 As Beginning of 2021	Payments Due 2021	Payments Due 2022
NONE							
				Totals	0	0	0

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

City of Sawyer

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	63,227	58,545	52,235
Receipts:			
Ad Valorem Tax	8,916	8,979	xxxxxxxxxxxxxxxxx
Delinquent Tax	153	100	100
Motor Vehicle Tax	1,184	1,080	1,268
Recreational Vehicle Tax	31	27	26
16/20M Vehicle Tax	8	8	6
Commercial Vehicle Tax	423	286	384
Watercraft Tax		11	11
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax	16,124	16,482	16,000
Utility Tax	2,313	2,480	4,000
Connect Fee	2,440	2,250	2,250
Franchise Tax	5,642	5,500	5,250
Interest on Idle Funds	858	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous	2,793	1,279	1,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	40,885	38,982	30,795
Resources Available:	104,112	97,527	83,030
Expenditures:			
Salaries & Wages	13,511	13,298	15,000
Office Supplies	1,214	2,046	3,000
Repairs & Maintenance	4,208	5,534	6,000
Utilities (Electric)	6,210	7,411	8,000
Contractual Services	10,906	11,313	13,000
Fire Expense	1,145	1,345	2,000
Utility Sales Tax	2,178	2,345	4,000
Refunds, Non-sufficient Funds			
Capital Outlay	5,000		40,000
Cash Forward (2022 column)			
Miscellaneous	1,195	2,000	2,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	45,567	45,292	93,000
Unencumbered Cash Balance Dec 31	58,545	52,235	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	102,000	95,000	93,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	93,000
		Tax Required	9,970
	Delinquent Comp Rate:	1.0%	100
		Amount of 2021 Ad Valorem Tax	10,070

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	37,590	41,012	43,630
Receipts:			
State of Kansas Gas Tax	3,422	3,390	3,370
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,422	3,390	3,370
Resources Available:	41,012	44,402	47,000
Expenditures:			
Street Repair and Maint		772	47,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	772	47,000
Unencumbered Cash Balance Dec 31	41,012	43,630	0
2020/2021/2022 Budget Authority Amoun	40,000	43,000	47,000

Adopted Budget Water Utility Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	32,397	31,846	29,401
Receipts:			
Customer Receipts	24,010	24,445	24,599
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	24,010	24,445	24,599
Resources Available:	56,407	56,291	54,000
Expenditures:			
Salaries & Wages	7,381	8,675	9,000
Repairs & Maintenance	3,655	4,169	5,000
Contractual Services	8,074	8,201	10,000
Utilities (Electric)	1,341	1,726	2,000
Water Loan Interest	1,626	1,677	1,571
Water Loan Principal	1,900	2,100	2,100
Clean Water Drinking Fee	164	167	200
Water Protection Fee	175	175	200
Capital Outlay			23,929
Cash Forward (2022 column)			
Miscellaneous	245		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	24,561	26,890	54,000
Unencumbered Cash Balance Dec 31	31,846	29,401	0
2020/2021/2022 Budget Authority Amoun	54,000	50,000	54,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas Utility Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	119,862	123,856	129,894
Receipts:			
Customer Receipts	51,479	60,111	58,106
Reimbursed Expense	8,567		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,046**	**60,111**	**58,106**
Resources Available:	**179,908**	**183,967**	**188,000**
Expenditures:			
Salaries & Wages	4,633	4,172	6,000
Repairs & Maintenance	5,087	3,912	10,000
Purchases	27,493	36,989	50,000
Contractual Services	18,839	9,000	10,000
Capital Outlay			112,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**56,052**	**54,073**	**188,000**
Unencumbered Cash Balance Dec 31	123,856	129,894	0
2020/2021/2022 Budget Authority Amoun	174,000	182,000	188,000

Adopted Budget Sewer Utility Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	84,211	87,591	90,906
Receipts:			
Customer Receipts	15,371	15,300	15,094
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,371**	**15,300**	**15,094**
Resources Available:	**99,582**	**102,891**	**106,000**
Expenditures:			
Salaries & Wages	661	675	1,000
Repairs & Maintenance	822	848	1,000
Contractual Services	325	325	1,000
Sewer Project Principal	7,996	8,204	8,417
Sewer Project Interest	1,933	1,745	1,553
Sewer Project Fee	204	188	167
Capital Outlay			92,863
Cash Forward (2022 column)			
Miscellaneous	50		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,991**	**11,985**	**106,000**
Unencumbered Cash Balance Dec 31	87,591	90,906	0
2020/2021/2022 Budget Authority Amoun	100,000	103,000	106,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

State of Kansas

City of Sawyer

NON-BUDGETED FUNDS

2022 City

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Bond Reserve Fund		**Special Equipment**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,973	Cash Balance Jan 1	4,470	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		10,443
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest of Idle Funds	9	None								
Total Receipts	9	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	9
Resources Available:	5,982	Resources Available:	4,470	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,452
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Equipment	4,470							
Total Expenditures	0	Total Expenditures	4,470	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	4,470
Cash Balance Dec 31	5,982	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,982 **
										5,982 **

** Note: These two block figures should agree.

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Sawyer
will meet on September 7, 2021 at 7:05 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 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	45,567	8.990	45,292	9.136	93,000	10,070	11.554
Debt Service							
Library							
Special Highway			772		47,000		
Water Utility Fund	24,561		26,890		54,000		
Gas Utility Fund	56,052		54,073		188,000		
Sewer Utility Fund	11,991		11,985		106,000		
Non-Budgeted Funds	4,470						
Totals	142,641	8.990	139,012	9.136	488,000	10,070	11.554
*Revenue Neutral Rate***							10.408
Less: Transfers	0		0		0		
Net Expenditure	142,641		139,012		488,000		
Total Tax Levied	8,910		9,070		xxxxxxxxxxxxxxxxx		
Assessed Valuation	991,210		992,840		871,575		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	35,372	33,472	34,555
Other	92,700	84,907	76,911
Lease Purchase Principal	0	0	0
Total	128,072	118,379	111,466

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Amanda Plucker
City Official Title: City Clerk

Proof of Publication Pratt Tribune
State of Kansas, Pratt County, SS.

Account No. PI

Amanda Plucker
City Clerk
City of Sawyer

Budget

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice;

THAT said paper was entered as second-class mail matter at the post office of its publication;

Ed O'Neal Circulation Manager ,Being duly sworn, doth depose and say that she/he is an authorized representative of Gannett Publications, the Kiowa County Signal , a publication of Gannett Publications, a Weekly newspaper published in the city of Greensburg, Kiowa County, Kansas, and that an advertisement of which the annexed a true copy, taken from said paper, which was published therein on:

Ed O'Neal

PUBLISHED ON: 8-4-2021
TOTAL COST: $ 60
AD SPACE: 15 inches

Witness my hand this 21th day of Sept 2021

SUBSCRIBED and Sworn to Before Me This 21th day of Sept 2021

Notary Public, Ford County, Kansas

NOTARY PUBLIC - State of Kansas
LLOYD L. GUM
My Appt. Exp. 01/17/2024

Proof of Publication Pratt Tribune
State of Kansas, Pratt County, SS.

Account No. PI

Amanda Plucker
City Clerk
City of Sawyer

Budget

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice;

THAT said paper was entered as second-class mail matter at the post office of its publication;

Ed O'Neal Circulation Manager ,Being duly sworn, doth depose and say that she/he is an authorized representative of Gannett Publications, the Kiowa County Signal , a publication of Gannett Publications, a Weekly newspaper published in the city of Greensburg, Kiowa County, Kansas, and that an advertisement of which the annexed a true copy, taken from said paper, which was published therein on:

Ed O'Neal

PUBLISHED ON: 8-4-2021
TOTAL COST: $ 36
AD SPACE: 9 inches

Witness my hand this 21th day of Sept 2021

SUBSCRIBED and Sworn to Before Me This 21th day of Sept 2021

Notary Public, Ford County, Kansas

NOTARY PUBLIC - State of Kansas
LLOYD L. GUM
My Appt. Exp 02/13/2024

Resolution No. 2021-1

A RESOLUTION OF THE CITY OF SAWYER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Sawyer was calculated as 10.408 mills by the Pratt County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Sawyer 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, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Sawyer, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF SAWYER:

The City of Sawyer shall levy a property tax rate exceeding the Revenue Neutral Rate of 11.554 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 7th day of September 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

Amanda Plucker

City Clerk

Resolution No. 2021-1

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Mayor

Attested:

Amanda Plucker

City Clerk

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Sawyer
will meet on September 7, 2021 at 7:05 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.

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General	45,567	8.990	45,292	9.136	93,000	10,070	11.554
Debt Service							
Library							
Special Highway			773		47,000		
Water Utility Fund	24,561		26,890		54,000		
Gas Utility Fund	56,052		54,073		188,000		
Sewer Utility Fund	11,991		11,985		106,000		
Non-Budgeted Funds	4,470						
Totals	142,641	8.990	139,012	9.136	488,000	10,070	11.554
*Revenue Neutral Rate**							10.408
Less: Transfers	0		0		0		
Net Expenditure	142,641		139,012		488,000		
Total Tax Levied	8,930		9,070		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	993,210		992,550		871,575		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	35,372	33,472	34,555
Other	92,700	84,907	76,911
Lease Purchase Principal	0	0	0
Total	128,072	118,379	111,466

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Amanda Plucker
City Official Title: City Clerk

Page No. 10

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of 2022
City of Sawyer
will meet on September 7, 2021 at 7:00 PM at City Hall for the purpose of hearing and .
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES
Pratt County (home county)

Revenue Neutral Rate*	10.408	Proposed Tax Rate	11.554

Tax Rates are expressed in mills
* Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

OFFICE OF THE PRATT COUNTY CLERK
300 S. Ninnescah • PO Box 885
Pratt, KS 67124

INDICATION OF REVENUE NEUTRAL RATE INTENT
PURSUANT TO K.S.A. 79-1460, 79-1801, 79-2024, 79-2925c

Entity/District Name: City of Sawyer

Budget Year: 2022

Please indicate below your Revenue Neutral Rate intent for the budget year listed above.

☒ Yes, we intend to exceed the Revenue Neutral Rate and will certify a budget with taxes levied to the County Clerk on or before October 1.

Our proposed mill levy is: 11.554

USDs Only:

General Fund: _____
Other Funds: _____
Special Capital Outlay Fund: _____
Recreation Commission Fund: _____

Public Hearing information:
Hearing must be held between August 20 and September 20

Date: 09/07/2021 Time: 7:00 pm

Location: City Hall
Sawyer, KS 67134

☐ No, we do not intend to exceed the Revenue Neutral Rate and will certify our budget to the County Clerk on or before August 25.

Amanda Blucker 7-19-2021
Signature Date

City Clerk
Title