CERTIFICATE

2025

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Browns Grove 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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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			
Fund	K.S.A.				
General	79-1962	5	35,730	7,830	1.963
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	180,996	37,838	15.055
Special Road	80-1413	7			
Noxious Weed	2-1318	7	6,840	2,900	1.154
Fire Protection	80-1503	8	5,735	1,852	.737
		8			
Special Machinery		6			
Totals		xxxxxx	229301	50420	
Budget Hearing Notice		9		Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Browns Grove Township	251345
Rate Hearing Notice				Burdett	1477068
Neighborhood Revitalization Rebate				0	
				Nov 1, 2024 Total Assessed Valuation	3990519

Township Only Funds Revenue Neutral Rate	17.021
Township/3rd Class City Funds Revenue Neutral Rate	1.967
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: August 6, 2024
Tracy Reh
County Clerk

Harry Felter Clerk
Donald Stejskal Treasurer

Governing Body

RECEIVED
AUG 06 2024
PAWNEE COUNTY CLERK
LARNED, KANSAS

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

CPA Summary

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, *the first publication thereof* being made as aforesaid on the 4 day of July, 2024 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

T. W. Mercer

SUBSCRIBED and sworn to before me this 4 day of July, 2024.

Patty Smith

Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 73.52

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 4, 2024) 1t

NOTICE OF BUDGET HEARING

The governing body of
Browns Grove Township
Pawnee County
will meet on August 5, 2024 at 8:15 pm at Browns Grove Township Hall, Burdett, KS 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 Adams Brown LLC 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 2023		Current Year Estimate 2024		Proposed Budget 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	11,305	2.095	13,415	1.946	35,730	7,830	1.967
Debt Service							
Library							
Road	15,468	14.853	36,685	14.023	180,996	37,838	15.122
Special Road							
Noxious Weed		0.728	3,100	1.074	6,840	2,900	1.159
Fire Protection	1,000	1.138	2,000	0.686	5,735	1,852	0.740
Special Machinery							
Totals	27,773	18.814	55,200	17.729	229,301	50,420	18.988
					Funds Supported by Township Only - Revenue Neutral Rate**		17.027
					Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**		1.967
Less Transfers	0		0		0		
Net Expenditure	27,773		55,200		229,301		
Total Tax Levied	50,426		50,420		xxxxxxxxxxxxxx		
Total Assessed Valuation	3,738,685		4,022,418		3,980,661		
Township Assessed Valuation Only					2,902,200		

Outstanding Indebtedness, Jan 1

	2022	2023	2024
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 79-1988

Donald Stejskal
Treasurer

Donald Stejskal

SIGNIFICANT BUDGET ASSUMPTIONS

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2024 County Clerk estimates. obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is flat compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the Countv Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to increase approximately 5% over the prior year due to inflation.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available

Salary/Wages and Benefits expenditures are expected to increase approximately 3%-5% compared to the

Operating expenditures are expected to increase approximately 3%-5% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .

Browns Grove Township

2025

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

	Budgeted Funds for 2024	Tax Levies in the 2024 Budget	Allocation for Year 2025									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
•••	General	1.946	163	368	3	8	54	8	41	28	3	4
•••	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
•••	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	14.023	1,171		22		388		296		22	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	1.074	90		2		30		23		2	
	Fire Protection	0.686	57		1		19		14		1	
•••		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	17.729	1,481		28		490		374		28	
	Total - 3rd Class City Levies (•••)	1.946		368		8		8		28		4

Browns Grove Township

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
None					
	Total	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.

Browns Grove Township
Pawnee County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
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, 2024	Payments Due 2024	Payments Due 2025
None							
				Total	**0**	**0**	**0**

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

Browns Grove Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	12,093	16,791	19,362
Receipts:			
Ad Valorem Tax	7,843	7,595	xxxxxxxxxxxxxxx
Delinquent Tax	124	13	33
Motor Vehicle Tax	708	653	531
Recreational Vehicle Tax		10	11
16/20 M Vehicle Tax		95	62
Commercial Vehicle Tax		61	69
Watercraft Tax		9	7
Gross Earnings (Intangibles) Tax			0
Refunds & reimbursements	7,293	7,500	7,750
Interest on Idle Funds	35	50	75
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,003**	**15,986**	**8,538**
Resources Available:	**28,096**	**32,777**	**27,900**
Expenditures:			
Officers Pay	0	600	700
Salaries & Wages	6,775	7,200	7,500
Employee Benefits	660	700	750
Supplies	165	200	250
Equipment	0	0	
Buildings Maintenance	0	0	
Insurance	0	0	2,000
Licenses & Fees	3,272	3,500	3,750
Contracted Services	0	765	1,000
Utilities	433	450	500
Capital Outlay	0	0	2,500
Cash Reserve (2025 column)			16,780
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			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**11,305**	**13,415**	**35,730**
Unencumbered Cash Balance Dec 31	16,791	19,362	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	25,162	29,815	35,730
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,730
		Tax Required	7,830
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	7,830

CPA Summary

Browns Grove Township
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

2025

Road	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	106,505	133,190	138,218
Receipts:			
Ad Valorem Tax	38,286	36,703	xxxxxxxxxxxxx
Delinquent Tax	73	258	251
Motor Vehicle Tax	1,792	1,174	1,171
Recreational Vehicle Tax		16	22
16/20M Vehicle Tax		599	388
Commercial Vehicle Tax		316	296
Watercraft Tax		27	22
Special Highway/Gasoline Tax	1,991	2,600	2,750
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	11	20	40
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**42,153**	**41,713**	**4,940**
Resources Available:	**148,658**	**174,903**	**143,158**
Expenditures:			
Officers Pay	0	0	0
Salaries & Wages	6,776	7,000	7,500
Employee Benefits	454	500	650
Road Maintenance	0	1,000	5,000
Road Materials	0	20,000	24,500
Repairs	1,453	685	1,000
Fuel & Oil	4,777	5,000	5,500
Contractual Services	0	0	3,000
Insurance	2,008	2,500	200
Capital Outlay	0	0	10,000
Cash Reserve (2025 column)			123,646
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**15,468**	**36,685**	**180,996**
Unencumbered Cash Balance Dec 31	133,190	138,218	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	162,424	152,650	180,996
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	180,996
		Tax Required	37,838
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	37,838

Special Machinery K.S.A. 68-141g	2023 Actual
Unencumbered Cash Balance, Jan 1	12,000
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	0
Other	0
Resources Available:	**12,000**
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	**12,000**

CPA Summary

Browns Grove Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

Adopted Budget **Special Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget

Noxious Weed	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	941	3,967	3,789
Receipts:			
Ad Valorem Tax	2,902	2,813	xxxxxxxxxxxxx
Delinquent Tax	4	5	6
Motor Vehicle Tax	120	58	90
Recreational Vehicle Tax		1	2
16/20M Vehicle Tax		29	30
Commercial Vehicle Tax		15	23
Watercraft Tax		1	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,026**	**2,922**	**151**
Resources Available:	**3,967**	**6,889**	**3,940**
Expenditures:			
Contracted Services	0	3,100	3,500
Cash Reserve (2025 column)			3,340
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**3,100**	**6,840**
Unencumbered Cash Balance Dec 31	3,967	3,789	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	5,550	4,000	6,840
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,840
		Tax Required	2,900
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,900

CPA Summary

Browns Grove Township
FUND PAGE FOR FUNDS WITH A TAX LEVY 2025

Adopted Budget **Fire Protection**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	2,873	3,800	3,790
Receipts:			
Ad Valorem Tax	1,868	1,796	xxxxxxxxxxxxx
Delinquent Tax	2	31	
Motor Vehicle Tax	57	90	57
Recreational Vehicle Tax		1	1
16/20M Vehicle Tax		46	19
Commercial Vehicle Tax		24	14
Watercraft Tax		2	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,927**	**1,990**	**93**
Resources Available:	**4,800**	**5,790**	**3,883**
Expenditures:			
Contracted Services	1,000	2,000	3,500
Cash Reserve (2025 column)			2,235
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**1,000**	**2,000**	**5,735**
Unencumbered Cash Balance Dec 31	3,800	3,790	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,691	4,000	5,735
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,735
		Tax Required	1,852
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,852

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
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 miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

NOTICE OF BUDGET HEARING

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Browns Grove Township
Pawnee County
will meet on August 5, 2024 at 8:15 pm at Browns Grove Township Hall, Burdett, KS 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.
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Debt Service							
Library							
Road	15,468	14.853	36,685	14.023	180,996	37,838	15.122
Special Road							
Noxious Weed		0.728	3,100	1.074	6,840	2,900	1.159
Fire Protection	1,000	1.138	2,000	0.686	5,735	1,852	0.740
Special Machinery							
Totals	27,773	18.814	55,200	17.729	229,301	50,420	18.988
					*Funds Supported by Township Only - Revenue Neutral Rate***		*17.021*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*1.967*
Less: Transfers	0		0		0		
Net Expenditure	27,773		55,200		229,301		
Total Tax Levied	50,426		50,420		xxxxxxxxxxxxx		
Total Assessed Valuation	3,738,685		4,022,418		3,980,661		
Township Assessed Valuation Only					2,502,200		

Outstanding Indebtedness, Jan 1	2022	2023	2024
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*

Donald Stejskal
Treasurer

Donald Stejskal