CERTIFICATE

2023

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 2023; and (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	25,162	7,832	2.095
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	162,424	37,840	14.853
Special Road	80-1413	7			
Noxious Weed	2-1318	7	5,550	2,900	1.138
Fire Protection	80-1503	8	4,691	1,854	.728
		8			
Special Machinery		6			
Totals		xxxxxx	197827	50425	18.814
Budget Hearing Notice		9		Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Browns Grove Township	2547525
Rate Hearing Notice				Burdett	1,191,100
Neighborhood Revitalization Rebate				0	
				Nov 1, 2022 Total Assessed Valuation	3738685

Township Only Funds Revenue Neutral Rate	16.794
Township/3rd Class City Funds Revenue Neutral Rate	2.101

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127, 818 Broadway
Larned, KS 67550
Email:
mlb@cpavbv.com

Attest: August 4th, 2022
Tracey Rein
County Clerk

Larry R. Pelton
Donald Stejskal

Governing Body

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

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

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 14 day of July, 2022 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F. W. Mercer

SUBSCRIBED and sworn to before me this 14 day of July, 2022.

Patty Smith
Notary Public

My commission expires Jan. 20, 2024

Printer's fee $ 73.52

Additional copies $_____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 14, 2022) 1t

NOTICE OF BUDGET HEARING

The governing body of
Browns Grove Township
Pawnee County
will meet on August 1, 2022 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 VonFeldt, Bauer & VonFeldt, Chtd. 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.

	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	16,788	2.158	15,495	2.140	25,162	7,832	2.101
Debt Service							
Library							
Road	16,333	15.951	22,140	14.816	162,424	37,840	14.920
Special Road							
Noxious Weed	1,893	0.196	2,000	1.379	5,550	2,900	1.143
Fire Protection		0.482	2,880	0.483	4,691	1,854	0.731
Special Machinery							
Totals	35,014	18.787	42,515	18.818	197,827	50,425	18.895
					*Funds Supported by Township Only - Revenue Neutral Rate**		16.794
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**		2.101
Less: Transfers	0		0		0		
Net Expenditure	35,014		42,515		197,827		
Total Tax Levied	50,425		50,425		xxxxxxxxxxxxxxx		
Total Assessed Valuation	3,630,580		3,660,326		3,727,226		
Township Assessed Valuation Only					2,536,126		

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*

Donald Stejskal
Treasurer

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, 2022 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 County 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

2023

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

	Budgeted Funds for 2022	Tax Levies in the 2022 Budget	Allocation for Year 2023									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	2.140	140	492	4	13	109	11	47	23	3	3
***	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	14.816	971		24		757		327		20	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	1.379	90		2		70		30		2	
	Fire Protection	0.483	32		1		25		11		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	18.818	1,233		31		962		415		26	
	Total - 3rd Class City Levies (***)	2.140		492		13		11		23		3

Browns Grove Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
None					
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Browns Grove Township
Pawnee County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	8,492	7,797	8,440
Receipts:			
Ad Valorem Tax	7,837	7,754	xxxxxxxxxxxxxx
Delinquent Tax	12	14	15
Motor Vehicle Tax	706	632	632
Recreational Vehicle Tax		17	17
16/20 M Vehicle Tax		120	120
Commercial Vehicle Tax		70	70
Watercraft Tax		6	6
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Refunds & reimbursements	7,525	7,500	8,000
Interest on Idle Funds	13	25	30
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,093**	**16,138**	**8,890**
Resources Available:	**24,585**	**23,935**	**17,330**
Expenditures:			
Officers Pay	650	680	700
Salaries & Wages	6,855	7,200	7,500
Employee Benefits	666	700	750
Supplies			
Equipment			
Buildings Maintenance			
Insurance	2,512	2,640	2,700
Licenses & Fees	2,922	3,060	3,100
Contracted Services	2,756	765	1,000
Utilities	427	450	500
Capital Outlay			8,912
Cash Forward (2023 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 Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**16,788**	**15,495**	**25,162**
Unencumbered Cash Balance Dec 31	7,797	8,440	xxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	21,507	26,932	25,162
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,162
		Tax Required	7,832
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	7,832

CPA Summary

Browns Grove Township 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	72,003	100,258	119,889
Receipts:			
Ad Valorem Tax	41,389	37,462	xxxxxxxxxxxxx
Delinquent Tax	4	10	15
Motor Vehicle Tax	1,549	965	971
Recreational Vehicle Tax		19	24
16/20M Vehicle Tax		534	757
Commercial Vehicle Tax		481	327
Watercraft Tax			20
Special Highway/Gasoline Tax	1,610	2,250	2,500
Refunds/reimbursements	36	50	80
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**44,588**	**41,771**	**4,695**
Resources Available:	**116,591**	**142,029**	**124,584**
Expenditures:			
Officers Pay			
Salaries & Wages	4,149	4,350	4,500
Employee Benefits	477	500	650
Road Maintenance		5,000	6,000
Road Materials	7,360	7,730	8,700
Equipment			
Repairs	655	685	1,000
Fuel & Oil	3,517	3,695	5,000
Contractual Services			
Insurance	175	180	200
Capital Outlay			136,374
Cash Forward (2023 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**16,333**	**22,140**	**162,424**
Unencumbered Cash Balance Dec 31	100,258	119,889	xxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	102,860	136,240	162,424
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	162,424
		Tax Required	37,840
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	37,840

Special Machinery K.S.A. 68-141g	2021 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	
Other	
Resources Available:	**12,000**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**12,000**

CPA Summary

Browns Grove Township 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Road**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2021/2022/2023 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 2022 Ad Valorem Tax	0

Adopted Budget **Noxious Weed**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	2,231	930	2,445
Receipts:			
Ad Valorem Tax	536	3,485	xxxxxxxxxxxxx
Delinquent Tax		5	10
Motor Vehicle Tax	56	12	90
Recreational Vehicle Tax		0	2
16/20M Vehicle Tax		7	70
Commercial Vehicle Tax		6	30
Watercraft Tax		0	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**592**	**3,515**	**205**
Resources Available:	**2,823**	**4,445**	**2,650**
Expenditures:			
Contracted Services	1,893	2,000	5,550
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**1,893**	**2,000**	**5,550**
Unencumbered Cash Balance Dec 31	930	2,445	xxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	5,290	3,550	5,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,550
		Tax Required	2,900
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	2,900

CPA Summary

Browns Grove Township 2023
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	3,053	4,361	2,763
Receipts:			
Ad Valorem Tax	1,254	1,221	xxxxxxxxxxxxx
Delinquent Tax			6
Motor Vehicle Tax	54	29	32
Recreational Vehicle Tax		1	1
16/20M Vehicle Tax		16	25
Commercial Vehicle Tax		15	11
Watercraft Tax			1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,308**	**1,282**	**74**
Resources Available:	**4,361**	**5,643**	**2,837**
Expenditures:			
Contracted Services	0	2,880	4,691
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**2,880**	**4,691**
Unencumbered Cash Balance Dec 31	4,361	2,763	xxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	4,358	4,228	4,691
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,691
		Tax Required	1,854
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,854

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2021/2022/2023 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 2022 Ad Valorem Tax	0

CPA Summary

NOTICE OF BUDGET HEARING

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Pawnee County
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Debt Service							
Library							
Road	16,333	15.951	22,140	14.816	162,424	37,840	14.920
Special Road							
Noxious Weed	1,893	0.196	2,000	1.379	5,550	2,900	1.143
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Special Machinery							
Totals	35,014	18.787	42,515	18.818	197,827	50,425	18.895
					*Funds Supported by Township Only - Revenue Neutral Rate***		*16.794*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*2.101*
Less: Transfers	0		0		0		
Net Expenditure	35,014		42,515		197,827		
Total Tax Levied	50,425		50,425		xxxxxxxxxxxxx		
Total Assessed Valuation	3,630,580		3,660,326		3,727,226		
Township Assessed Valuation Only					2,536,126		

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*

Donald Stejskal
Treasurer