State of Kansas
Township

CERTIFICATE 2026

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Sawmill 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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	35,705	18,505	9.241
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	133,490	34,105	17.031
Special Machinery		6			
Totals		xxxxxxx	169,195	52,610	26.272
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			2,002,575
Rate Hearing Notice					Nov 1, 2025 Total Assessed
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 26.273
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: September 10th, 2025
Stacey Zook
County Clerk

X James Ryan (treasurer)
X
X Leon R. Winter Clerk
Cory Reece Trustee
Governing Body

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

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

RECEIVED
SEP 10 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

Sawmill Township

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,505	289	3	64	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	34,105	532	5	118	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	52,610	821	8	182	0	0

County Treas Motor Vehicle Estimate: 821

County Treas Recreational Vehicle Estimate: 8

County Treas 16/20M Vehicle Estimate: 182

County Treas Commercial Vehicle Tax Estimate: 0

County Treas Watercraft Tax Estimate: 0

MVT Factor: 0.01561

RVT Factor: 0.00015

16/20M Factor: 0.00346

Comm Veh Factor: 0.00000

Watercraft Factor: 0.00000

Sawmill Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted

Sawmill Township
Pawnee County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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 1,2025	Payments Due 2025	Payments Due 2026
2021 JD 6135E Tractor	5/31/2022	56	3.45	42,000	25,765	9,196	9,196
				Total	25,765	9,196	9,196

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

Sawmill Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	10,549	7,232	16,794
Receipts:			
Ad Valorem Tax	4,287	18,505	xxxxxxxxxxxxxxxxxx
Delinquent Tax		50	50
Motor Vehicle Tax	97	44	289
Recreational Vehicle Tax		1	3
16/20 M Vehicle Tax		25	64
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**4,384**	**18,625**	**406**
Resources Available:	**14,933**	**25,857**	**17,200**
Expenditures:			
Officers Pay		600	600
Salaries & Wages			
Employee Benefits		55	55
Supplies	141	458	1,000
Utilities	648	750	3,250
Licenses & Fees	4,232	4,500	4,500
Contractual Services	2,500	2,500	2,500
Insurance	180	200	4,000
Capital Outlay			
Fire Protection			3,000
Cash Reserve (2026 column)			16,800
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 Availabl			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**7,701**	**9,063**	**35,705**
Unencumbered Cash Balance Dec 31	7,232	16,794	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	17,805	22,905	35,705
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,705
		Tax Required	18,505
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	18,505

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

Sawmill Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	98,107	104,241	96,180
Receipts:			
Ad Valorem Tax	48,113	34,105	xxxxxxxxxxxxxxxxx
Delinquent Tax		50	50
Motor Vehicle Tax	1,098	493	532
Recreational Vehicle Tax		6	5
16/20M Vehicle Tax		285	118
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax	2,185	2,300	2,500
Refunds & Reimbursements			
Federal Grants			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**51,396**	**37,239**	**3,205**
Resources Available:	**149,503**	**141,480**	**99,385**
Expenditures:			
Officers Pay			
Salaries & Wages	3,517	3,700	6,000
Employee Benefits	338	500	500
Road Maintenance	11,088	7,500	7,500
Road Materials			7,500
Insurance	3,205	4,600	7,500
Repairs	13,736	14,000	15,000
Fuel & Oil	4,182	5,000	6,000
Grant Expenses			7,500
Capital Outlay	9,196	10,000	10,000
Cash Reserve (2026 column)			65,990
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**45,262**	**45,300**	**133,490**
Unencumbered Cash Balance Dec 31	104,241	96,180	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	131,775	137,930	133,490
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	133,490
		Tax Required	34,105
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	34,105

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	0
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

The governing body of
Sawmill Township
Pawnee County
will meet on August 13, 2025 at 8:00 PM at James Ryan residence, 1023 330th Avenue, 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	7,701	1.856	9,063	8.920	35,705	18,505	9.241
Debt Service							
Library							
Road	45,262	20.830	45,300	16.439	133,490	34,105	17.031
Special Machinery							
Totals	52,963	22.686	54,363	25.359	169,195	52,610	26.272
*Revenue Neutral Rate***							26.273
Less: Transfers	0		0		0		
Net Expenditure	52,963		54,363		169,195		
Total Tax Levied	52,611		52,610		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,319,042		2,074,656		2,002,575		

Outstanding Indebtedness,

Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	48,989	33,778	25,765
Total	48,989	33,778	25,765

*Tax rates are expressed in mills.

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

James Ryan
Treasurer

NOTICE OF BUDGET HEARING

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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	7,701	1.856	9,063	8.920	35,705	18,505	9.241
Debt Service							
Library							
Road	45,262	20.830	45,300	16.439	133,490	34,105	17.031
Special Machinery							
Totals	52,963	22.686	54,363	25.359	169,195	52,610	26.272
*Revenue Neutral Rate***							*26.273*
Less: Transfers	0		0		0		
Net Expenditure	52,963		54,363		169,195		
Total Tax Levied	52,611		52,610		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,319,042		2,074,656		2,002,575		
Outstanding Indebtedness,							
Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Pur Princ	48,989		33,778		25,765		
Total	48,989		33,778		25,765		

*Tax rates are expressed in mills.

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

James Ryan
Treasurer

James Ryan (Treasurer) Page No. 7

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 17 day of July, 2025 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

U W Mer

SUBSCRIBED and sworn to before me this 17 day of July, 2025.

Patty Smith
Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 58.14

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 17, 2025) 1t

NOTICE OF BUDGET HEARING

The governing body of
Russell Township
Pawnee County
will meet on August 13, 2025 at 8:00 PM at James Ryan residence, 1023 630th Avenue, 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate 2025 Expenditures	Current Year Estimate 2025 Actual Tax Rate*	Proposed Budget 2026 Budget Authority for Expenditures	Proposed Budget 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget 2026 Estimate Tax Rate*
General							
Debt Service	7,701	1.966	8,063	8.920	38,765	18,505	9.241
Library							
Road	48,282	20.850	45,300	18.439	133,490	34,106	17.031
Special Machinery							
Totals							
Revenue Neutral Rate**	57,983	22.816	54,363	25.359	189,195	52,610	26.272
Less: Transfers	0		0		0		26.273
Net Expenditure	57,983		54,363		189,195		
Total Tax Levied	52,611		52,610				
Assessed Valuation:							
Township	2,319,042		2,074,886		2,002,575		
Outstanding Indebtedness,							
Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Pur Princ	0		0		0		
Total	48,282		38,778		25,765		
	48,282		38,778		25,765		

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

James Ryan
Treasurer