CERTIFICATE

2025

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 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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	22,905	18,505	8.920
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	137,930	34,105	16.439
Special Machinery		6			
Totals		xxxxxx	160,835	52,610	25.359
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
2074656
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 25.359
Does budget require a resolution to exceed the Revenue Neutral Rate? NO

Assisted by:
Adams Brown LLC
Certified Public Accountants
Address:
PO Box 127, 818 Broadway
Larned, KS 67550
Email:
mbauer@adamsbrowncpa.com

Attest: August 20, 2024
Stacy Rein
County Clerk

James Ryan treasurer
Leon Keith Whitely Clerk
Cory Rein Trustee
Governing Body

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

CPA Summary

RECEIVED
AUG 20 2024
PAWNEE COUNTY CLERK
LARNED, KANSAS

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____

F 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 $ 64.33

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
Sarwill Township
Pawnee County
will meet on August 8, 2024 at 8:00 PM in Jason Ryan residence, 7033 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 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	10,749	3.272	11,290	3.816	22,985	15,343	8.920
Debt Service							
Library							
Road	121,085	36,711	49,956	20.830	197,938	34,106	18.409
Special Machinery							
Totals	131,834	39,983	61,246	24.646	220,923	49,449	27.329
Less: Transfers	0		0		0		
Net Expenditure	131,834		61,246		220,923		
Total Tax Levied	39,611		49,611		49,449		
Assessed Valuation							
Township	1,315,849		2,319,045		2,074,856		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	13,811		48,949		33,778		
Total	13,811		48,949		33,778		

*Tax rates are expressed in mills.
**Revenue neutral rate as defined by KSA 79-2988

Jason Ryan
Treasurer

SIGNIFICANT BUDGET ASSUMPTIONS

GENERAL ASSUMPTIONS:

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

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

Property valuations for the budget year are obtained from the June 15, 2024 County Clerk estimates. Prior year valuations are 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 expected to remain relatively 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

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

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

Sawmill Township
Pawnee County

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4.305	44	1	25	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	48.306	493	6	285	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	52.611	537	7	310	0	0

County Treas Motor Vehicle Estimate 537

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 310

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01021

RVT Factor 0.00013

16/20M Factor 0.00589

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2025

Sawmill 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.

Sawmill 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 Indebtedness				**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
2021 JD 6135E Tractor	5/31/22	56	3.45	42,000	33,778	9,196	9,196
				Total	**33,778**	**9,196**	**9,196**

***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: 2025

Library found in: Sawmill Township
Pawnee County

As provided in KSA 75-2555 *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 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,319,042	$2,074,656
Did Assessed Valuation Decrease?	Yes	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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.

Sawmill Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	17,426	11,115	4,268
Receipts:			
Ad Valorem Tax	4,248	4,219	xxxxxxxxxxxxxxx
Delinquent Tax	67	101	62
Motor Vehicle Tax	123	85	44
Recreational Vehicle Tax		1	1
16/20 M Vehicle Tax		37	25
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Gross Earnings (Intangibles) Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,438**	**4,443**	**132**
Resources Available:	**21,864**	**15,558**	**4,400**
Expenditures:			
Officers Pay	0	500	600
Salaries & Wages	0	0	0
Employee Benefits	0	50	55
Supplies	382	120	1,000
Utilities	864	880	3,250
Licenses & Fees	3,723	3,780	3,500
Contractual Services	780	0	0
Insurance	0	3,960	4,000
Capital Outlay	0	0	0
Fire Protection	5,000	2,000	3,000
Cash Reserve (2025 column)			7,500
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 Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**10,749**	**11,290**	**22,905**
Unencumbered Cash Balance Dec 31	11,115	4,268	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	17,885	17,805	22,905
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,905
		Tax Required	18,505
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	18,505

CPA Summary

Sawmill Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	77,678	97,540	100,025
Receipts:			
Ad Valorem Tax	47,663	47,340	xxxxxxxxxxxxxxx
Delinquent Tax	527	126	116
Motor Vehicle Tax	1,129	953	493
Recreational Vehicle Tax		10	6
16/20M Vehicle Tax		412	285
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Special Highway/Gasoline Tax	2,151	2,700	2,900
Refunds & Reimbursements	13	0	0
Federal Grants	91,464	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**142,947**	**51,541**	**3,800**
Resources Available:	**220,625**	**149,081**	**103,825**
Expenditures:			
Officers Pay	2,842	0	
Salaries & Wages	6,894	4,380	6,000
Employee Benefits	936	480	500
Road Maintenance	64,906	10,000	7,500
Road Materials	22,758	10,000	7,500
Insurance	2,881	5,000	7,500
Repairs	1,498	5,000	10,000
Fuel & Oil	4,017	5,000	6,000
Grant Expenses	72	0	7,500
Capital Outlay	16,281	9,196	10,000
Cash Reserve (2025 column)			75,430
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**123,085**	**49,056**	**137,930**
Unencumbered Cash Balance Dec 31	97,540	100,025	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	112,350	131,775	137,930
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	137,930
		Tax Required	34,105
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	34,105

Special Machinery

K.S.A. 68-141g	2023 Actual Year
Unencumbered Cash Balance, Jan 1	
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	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

NOTICE OF BUDGET HEARING

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Sawmill Township
Pawnee County
will meet on August 8, 2024 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.
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Library							
Road	123,085	36.711	49,056	20.830	137,930	34,105	16.439
Special Machinery							
Totals	133,834	39.983	60,346	22.686	160,835	52,610	25.359
						*Revenue Neutral Rate***	*25.359*
Less: Transfers	0		0		0		
Net Expenditure	133,834		60,346		160,835		
Total Tax Levied	52,611		52,611		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	1,315,849		2,319,042		2,074,656		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	13,811		48,989		33,778		
Total	13,811		48,989		33,778		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

James Ryan
Treasurer