Roscoe Twp

State of Kansas
Township

CERTIFICATE

2022

yes
Reso

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
Roscoe 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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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			
Computation to Determine State Library Grant					
Fund	K.S.A.				
General	79-1962	5	5,550	5,102	1.456
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	103,249	93,917	26.818
Special Machinery		6			
Totals		xxxxxx	108,799	99,019	
Budget Summary		7			
Neighborhood Revitalization Rebate					

28.274

RNR 26.353
28.275

Final Assessed Valuation:	County Clerk's Use Only
Township	
	Nov. 1, 2021 Valuation

3,501,999

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Kandy Graber, CPA, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
200 N. Main, P.O. Box 2889
Hutchinson, KS 67504-2889
Email:
scotloyd@sjhl.com, kgraber@sjhl.com

Michael Kuhlik Clerk & Acting Treasurer

Marsha B. Arpin Trustee

Attest: 2021

County Clerk

Governing Body

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

No assurance provided.

FILED
SEP 03 2021
Donna Patton
COUNTY CLERK

Resolution No. 2022-01

A RESOLUTION OF THE ROSCOE TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Roscoe Township was calculated as 26.353 mills by the Reno County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Roscoe Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 1, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE ROSCOE TOWNSHIP:

The Roscoe Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 26.353 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 1st day of September 2021 and **SIGNED** by the Governing Body.

Michael Kuhbil

Martha B. Arpin

Roscoe Twp

FILED

JUL 26 2021

Donna Patton
COUNTY CLERK

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS,
RENO COUNTY, ss

AARON R. STUCKY

' sworn, deposeth and saith that he is

:AH VALLEY NEWS

in the City of Pretty Prairie, County of
eneral paid circulation in Reno County,
admitted to the mails as second-class
Ninnescah Valley News is not a trade,
n, and has been continuously and un-
county during the period of fifty-two
liately prior to the first publication of
d, and that the notice, of a true copy is
in 1 consecutive issues of said
ication being in the issue of
1; the second publication being in the
, 20___; and the last publication in
___, 20___.

Aaron R. Stucky, Editor

me this 23 day of July,

Reno County, Kansas

10/14, 20 23.

NANCY S. STUCKY
Notary Public - State of Kansas
My Appt. Expires 10-14-2023

NOTICE OF RATE AND BUDGET HEARING

The governing body of
Roscoe Township
Reno County
will meet on September 1, 2021 at 7:15 PM at 221 W. Main, Pretty Prairie, KS 67570 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 221 W. Main, Pretty Prairie, KS 67570 and will be available at this hearing.
Revenue Neutral Rate Hearing will be held beginning at 7:00 PM immediately preceding the budget adoption hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 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 2020		Current Year Estimate 2021		Proposed Budget 2022		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	5,206	1.457	5,200	1.457	5,550	5,102	1.457
Debt Service							
Library							
Road	91,984	26.119	96,441	26.818	103,249	93,917	26.818
Special Machinery	3,803						
Totals	100,993	27.576	101,641	28.275	108,799	99,019	28.275
Revenue Neutral Rate **							*26.353*
Less: Transfers	0		7,685		13,933		
Net Expenditure	100,993		93,956		94,866		
Total Tax Levied	90,383		92,283		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,277,622		3,263,828		3,501,999		
Outstanding Indebtedness, Jan 1	2019		2020		2021		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	208,987		194,619		179,791		
Total	208,987		194,619		179,791		

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

Michael Krehbiel
Treasurer

Printer's Fee $_____

Roscoe Twp

FILED

JUL 26 2021

Donna Patton
COUNTY CLERK

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS,
RENO COUNTY, ss

AARON R. STUCKY

of lawful age, being first duly sworn, deposeth and saith that he is editor of

THE NINNESCAH VALLEY NEWS

a weekly newspaper published in the City of Pretty Prairie, County of Reno, State of Kansas, and of general paid circulation in Reno County, and which newspaper has been admitted to the mails as second-class matter in said county, that the Ninnescah Valley News is not a trade, religious or fraternal publication, and has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and that the notice, of a true copy is hereto attached, was published in 1 consecutive issues of said newspaper, the first publication being in the issue of 7/23, 2021; the second publication being in the issue of _____, 20____; and the last publication in the issue of _____, 20____.

Aaron R. Stucky, Editor

Subscribed and sworn to before me this 23 day of July, 2021.

Notary Public, Reno County, Kansas

My commission expires 10/14, 2023.

Printer's Fee $_____

NANCY S. STUCKY
Notary Public - State of Kansas
My Appt. Expires 10-14-2023

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Fund	Prior Year Actual 2020		Current Year Estimate 2021		Proposed Budget 2022		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	5,206	1.457	5,200	1.457	5,550	5,102	1.457
Debt Service							
Library	91,984	26.119	96,441	26.818	103,249	93,917	26.818
Road							
Special Machinery	3,803						
Totals	100,993	27.576	101,641	28.275	108,799	99,019	28.275
*Revenue Neutral Rate***							26.353
Less: Transfers	0		7,685		13,933		
Net Expenditure	100,993		93,956		94,866		
Total Tax Levied	90,383		92,283		XXXXXXXXXXXXX		
Assessed Valuation: Township	3,277,677		3,263,898		3,601,999		

Roscoe Township
Reno County

2022

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

Budgeted Funds for 2021	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,754	187	4	11	0	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	87,529	3,439	67	212	0	14
	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	92,283	3,626	71	223	0	15

County Treas Motor Vehicle Estimate 3,626

County Treas Recreational Vehicle Estimate 71

County Treas 16/20M Vehicle Estimate 223

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 15

MVT Factor 0.03929

RVT Factor 0.00077

16/20M Factor 0.00242

Comm Veh Factor 0.00000

Watercraft Factor 0.00016

No assurance provided.

2022

Roscoe Township

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
Road	Special Machinery	-	7,685	13,933	68-141g
	Total	0	7,685	13,933	
	Adjustments*				
	Adjusted Totals	0	7,685	13,933	

No assurance provided.

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

Roscoe Township
Reno County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 1,2021	Payments Due 2021	Payments Due 2022
Cat 140M Grader	7/1/16	84	3.20	236,400	179,791	21,056	21,056
				Total	**179,791**	**21,056**	**21,056**

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

No assurance provided.

Roscoe Township 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 January 1	349	228	172
Receipts:			
Ad Valorem Tax	4,784	4,754	xxxxxxxxxxxxxx
Delinquent Tax	105	0	0
Motor Vehicle Tax	182	188	187
Recreational Vehicle Tax	4	6	4
16/20 M Vehicle Tax	10	10	11
Commercial Vehicle Tax	0	2	0
Watercraft Tax	0	1	1
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	183	73
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,085**	**5,144**	**276**
Resources Available:	**5,434**	**5,372**	**448**
Expenditures:			
Officers Pay	2,274	2,500	2,500
Travel & Mileage	244	300	300
Postage & Supplies	228	300	300
Legal Publications	89	100	100
Professional Services	1,861	1,500	1,850
Insurance	500	500	500
Cash Forward (2022 column)			0
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	10		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,206**	**5,200**	**5,550**
Unencumbered Cash Balance Dec 31	228	172	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	5,206	5,478	5,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,550
		Tax Required	5,102
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	5,102

No assurance provided.

Roscoe Township 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance January 1	0	0	200
Receipts:			
Ad Valorem Tax	81,181	87,529	xxxxxxxxxxxxxx
Delinquent Tax	1,900	0	0
Motor Vehicle Tax	3,257	3,368	3,439
Recreational Vehicle Tax	64	97	67
16/20M Vehicle Tax	189	186	212
Commercial Vehicle Tax	0	47	0
Watercraft Tax	0	14	14
Special Highway/Gasoline Tax	5,393	5,400	5,400
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**91,984**	**96,641**	**9,132**
Resources Available:	**91,984**	**96,641**	**9,332**
Expenditures:			
Wages	25,120	24,000	25,000
Payroll Taxes	2,137	2,200	2,200
Fuel, Oil, Etc.	8,789	8,500	8,500
Road Materials & Supplies	11,421	10,000	9,500
Insurance	3,641	4,000	4,000
Professional Services	2,857	3,500	3,500
Contract Services	8,085	6,000	6,000
Repairs	12,682	9,500	9,500
Equipment/Lease Purchase Payments	17,252	21,056	21,056
Cash Forward (2022 column)			
Transfer to Special Machinery		7,685	13,993
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**91,984**	**96,441**	**103,249**
Unencumbered Cash Balance Dec 31	0	200	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	100,715	97,041	103,249
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,249
		Tax Required	93,917
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	93,917

Special Machinery

K.S.A. 68-141g	**2020 Actual Year**
Unencumbered Cash Balance, Jan 1	88,574
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	88,574
Total Expenditures	3,803
Unencumbered Cash Balance, Dec 31	**84,771**

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

Michael Krehbiel
Treasurer

No assurance provided. Page No. 7

FILED
SEP 03 2021
Donna Hatton
COUNTY CLERK

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 14, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would affect the above assumptions. The Township has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Township's receipts and expenditures.