CERTIFICATE 2022

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Elk Township, Kansas
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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	56,104	36,885	
Road	68-518c	6	342,091	265,991	
Special Machinery		6			
Totals		xxxxxx	398,195	302,876	
Budget Summary		7			
Neighborhood Revitalization		8			

Final Assessed Valuation:	County Clerk's Use Only
Elk Township, Kansas	
Overbrook	
0	
Total Assessed Valuation	0
	Nov. 1, 2021 Valuation

Assisted by:
D Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com, jannolde@sjhl.com

Attest: , 2021

County Clerk

Governing Body

No assurance provided.

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

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

	Budgeted Funds for 2021	Tax Levies in the 2021 Budget	Allocation for Year 2022									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	1.876	2,398	1,703	76	25	72	79	62	34	24	7
***	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	18.314	23,411		740		701		603		239	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	0.000	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
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	20.190	25,809		816		773		665		263	
	Total - 3rd Class City Levies (***)	1.876		1,703		25		79		34		7

No assurance provided.

2022

Elk Township, Kansas

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
General	Special Machinery	14,166	-	-	K.S.A.68-141g
Road	Special Machinery	84,694	-	-	K.S.A.68-141g
	Total	98,860	0	0	
	Adjustments*				
	Adjusted Totals	98,860	0	0	

No assurance provided.

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

Elk Township, Kansas
Osage 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				**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
2016 John Deere Motor Gr	6/22/16	84	3.15	140,000	64,977	22,303	22,303
				Total	**64,977**	**22,303**	**22,303**

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

No assurance provided.

Elk Township, Kansas 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	0	0	14,640
Receipts:			
Ad Valorem Tax	33,623	36,563	xxxxxxxxxxxxxxx
Delinquent Tax	687	100	100
Motor Vehicle Tax	4,305	3,803	4,101
Recreational Vehicle Tax		99	101
16/20 M Vehicle Tax		13	151
Commercial Vehicle Tax		42	96
Watercraft Tax		33	31
LAVTR		0	0
Gross Earnings (Intangibles) Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-13	-1
Miscellaneous	529		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**39,144**	**40,640**	**4,579**
Resources Available:	**39,144**	**40,640**	**19,219**
Expenditures:			
Officers Pay	3,741	3,000	3,000
Employment Taxes	18,284	18,000	18,000
Supplies	2,064	5,000	15,000
Insurance	889		
Cash Forward (2022 column)			20,104
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	**14,166**		
Transfer can not exceed 25% Resources Avai	Exceeds 25%		
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**39,144**	**26,000**	**56,104**
Unencumbered Cash Balance Dec 31	0	14,640	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	50,528	53,455	56,104
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,104
		Tax Required	36,885
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	36,885

No assurance provided.

Elk Township, Kansas 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	44,420
Receipts:			
Ad Valorem Tax	207,057	224,577	xxxxxxxxxxxxxx
Delinquent Tax	5,206	2,000	2,000
Motor Vehicle Tax	24,555	20,979	23,411
Recreational Vehicle Tax		660	740
16/20M Vehicle Tax		123	701
Commercial Vehicle Tax		214	603
Watercraft Tax		247	239
Special Highway/Gasoline Tax	4,182	4,000	4,000
FEMA	36,522		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-77	-14
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**277,522**	**252,723**	**31,680**
Resources Available:	**277,522**	**252,723**	**76,100**
Expenditures:			
Personal Services	46,226	50,000	50,000
Taxes	0	4,000	4,000
Operating Expense	13,232	20,000	20,000
Road Materials	107,659	80,000	117,439
Insurance	13,837	12,000	12,000
Capital Outlay	0	0	20,000
Fuel	11,744	20,000	20,000
John Deere Motor Grader Lease Purchase Pay	0	22,303	22,303
Cash Forward (2022 column)			76,349
Transfer to Special Machinery	**84,694**		
Does transfer exceed 25% of Resources Avail	Exceeds 25%		
Miscellaneous	130		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**277,522**	**208,303**	**342,091**
Unencumbered Cash Balance Dec 31	0	44,420	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	263,154	284,992	342,091
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	342,091
		Tax Required	265,991
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	265,991

Special Machinery K.S.A. 68-141g	2020 Actual
Unencumbered Cash Balance, Jan 1	70,441
Transfers from:	
Road Fund	84,694
General Fund (No Levy)	0
General Fund (Gen has Levy)	14,166
Interest on Idle Funds	242
Other	9
Resources Available:	**169,552**
Total Expenditures	74,803
Unencumbered Cash Balance, Dec 31	**94,749**

Exceeds 25% of Resources Available

No assurance provided.

NOTICE OF RATE AND BUDGET HEARING

The governing body of
Elk Township, Kansas
Osage County
will meet on September 14, 2021 at 7:10 P.M. at Wakarusa Watershed office 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 Wakarusa Watershed office 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	39,144	1.875	26,000	1.876	56,104	36,885	1.876
Road	277,522	18.300	208,303	18.314	342,091	265,991	21.314
Special Machinery	74,803						
Totals	391,469	20.175	234,303	20.190	398,195	302,876	23.190
						*Revenue Neutral Rate***	*17.979*
						*Revenue Neutral Rate (Inlcudes Third Class City Funds)***	*19.855*
Less: Transfers	98,860		0		0		
Net Expenditure	292,609		234,303		398,195		
Total Tax Levied	246,835		261,140		xxxxxxxxxxxxxxx		
Total Assessed Valuation	18,507,327		19,489,276		19,661,628		
Township Assessed Valuation Only					12,479,608		

Outstanding Indebtedness, Jan 1	2019	2020	2021
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	103,651	84,614	64,977
Total	103,651	84,614	64,977

*Tax rates are expressed in mills.

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

Hope Koger
Township Officer

No assurance provided.

Elk Township, Kansas 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	3,685	0.187	1
Debt Service			0
Library			0
Road	103,755	5.277	14
Special Road			0
Noxious Weed			0
Fire Protection			0
			0
			0
			0
			0
			0
TOTAL	107,440	5.464	15

2021 July 1 Valuation: 19,661,628

Valuation Factor: 19,661.628

Neighborhood Revitalization Subj to Rebate: 2,713

Neighborhood Revitalization factor: 2.713

**This information comes from the 2022 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

No assurance provided.

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 15, 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 effect 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.