

CERTIFICATE

2024

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Valley Brook 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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

		2024 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:				
Alloc of MVT, RVT, and 16/20M Vehicles Tax	Page No. 2			
Schedule of Transfers	3			
Statement of Indebt. & Lease/Purchase	4			
Computation to Determine State Library Grant	5			
Fund	K.S.A.			
General	79-1962	27,841	16,888	0.993
Debt Service	10-113			
Library	12-1220	103,112	86,479	5.084
Road	68-518c	198,511	149,048	16.961
Special Road	80-1413			
Noxious Weed	2-1318			
Fire Protection	80-1503			
Special Machinery	8			
Totals	xxxxxx	329464	252415	23.038
Budget Hearing Notice			Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice	9		Valley Brook Township	8,144,479
Rate Hearing Notice			City of Lyndon	8,239,705
Neighborhood Revitalization Rebate			0	
			Nov 1, 2023 Total Assessed Valuation	16,384,184

Township Only Funds Revenue Neutral Rate	16.961
Township/3rd Class City Funds Revenue Neutral Rate	6.079

Assisted by:
Carolyn Brock
Address:
612 SW Terrace Avenue
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Trustee - *Don Cook*
Clerk - *Donald H. Cook*
Treasurer - *Timothy Howard*

Attest: 10-25 2023
Michelle Morris
County Clerk

Governing Body

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

CPA Summary

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Valley Brook Township
Osage County

will meet on September 11, 2023 at 7:00 PM at Lyndon Carnegie Library, 127 E 6th St. Lyndon 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 Sloop Sales & Hook's Repair, Lyndon and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	13,541	1.191	20,950	1.190	27,841	16,888	0.993
Library	80,913	5.301	84,461	5.311	103,112	86,479	5.084
Road	76,846	16.299	142,000	18.300	198,511	149,048	16.961
Special Machinery	38,146						
Totals	209,446	22.791	247,411	24.801	329,464	252,415	23.038
<i>Funds Supported by Township Only - Revenue Neutral Rate**</i>							<i>16.961</i>
<i>Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**</i>							<i>6.079</i>
Less: Transfers	25,000		0		0		
Net Expenditure	184,446		247,411		329,464		
Total Tax Levied	21,038		252,447		XXXXXXXXXXXXXX		
Total Assessed Valuation	14,074,744		15,902,879		17,008,755		
Township Assessed Valuation Only					8,787,618		

Outstanding Indebtedness,

	2021	2022	2023
Jan 1	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	92,000
Total	0	0	92,000

*Tax rates are expressed in mills.

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

Dan Crumb
Trustee

RECEIVED
9/11/23
DATE: 7-18-23

Notice of Revenue Neutral Rate Intent

2024

THE GOVERNING BODY OF Valley Brook Township, HEREBY NOTIFIES THE Osage County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 23.038. The date of our hearing is September 11, 2023 at 7:00 PM and will be held at XXXX Lyndon Carnegie Library, 127 E 6th St, Lyndon , Kansas.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the _____ County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on July 18, 2023.

(Seal)

Donald E. Hook
Clerk or Officer of Governing Body

RECEIVED
BY GA DATE 7-18-23

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

Budgeted Funds for 2023	Tax Levies in the 2023 Budget	Allocation for Year 2024									
		MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20M - City	CommVeh - Township	CommVeh - City	Watercraft - Township	Watercraft - City
General	1,196	598	1,026	16	26	12	23	0	0	9	26
Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
Library	5,311	2,670	4,580	71	117	55	105	0	0	39	115
Road	18,300	9,198	245	245	189	0	0	0	0	134	0
Special Road	0.000	0	0	0	0	0	0	0	0	0	0
Noxious Weed	0.000	0	0	0	0	0	0	0	0	0	0
Fire Protection	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	24,801	12,466	5,606	332	143	256	128	0	0	182	141
Total - 3rd Class City Levies (***)	6,501										

Valley Brook Township
Osage County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0		0
Other										
Total Other				0			0	0		0
Total				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, 2023	Payments Due 2023	Payments Due 2024
Grader	1/2019	84		92,000	92,000	23,264	23,264
Total					92,000	23,264	23,264

***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: 2024

Library found in: Valley Brook Township
Osage County

As provided in K.S.A. 15-2553 *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 <u>2023</u>	Proposed Year <u>2024</u>
Ad Valorem Tax	\$84,461	\$86,479
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$9,219	\$7,249
Recreational Vehicle Tax	\$264	\$188
16/20M Vehicle Tax	\$112	\$159
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$94,056	\$94,076
Difference in Total Taxes:	\$20	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	#####	#####
Did Assessed Valuation Decrease?	No	
Levy Rate	5.311	5.084
Difference in Levy Rate:	(0.227)	
Qualify for grant:	Not Qualify	

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.

Valley Brook Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	4,514	9,184	9,301
Receipts:			
Ad Valorem Tax	18,211	18,938	XXXXXXXXXXXXXXXXXX
Delinquent Tax		16	
Motor Vehicle Tax		2,071	1,624
Recreational Vehicle Tax		59	42
16/20 M Vehicle Tax		25	36
Commercial Vehicle Tax		34	0
Watercraft Tax		9	35
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-85	-85
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	18,211	21,067	1,652
Resources Available:	22,725	30,251	10,953
Expenditures:			
Officers Pay	5,550	9,000	9,000
Salaries & Wages			
Employee Benefits			
Supplies	142	500	500
Insurance	7,592	8,000	9,000
Budget & Publications	157	350	350
Capital Outlay		3,000	8,891
Waverly First Responders	100	100	100
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	13,541	20,950	27,841
Unencumbered Cash Balance Dec 31	9,184	9,301	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	20,926	27,903	27,841
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,841
		Tax Required	16,888
Delinquent Comp Rate:	0.0%		0
	Amount of 2023 Ad Valorem Tax		16,888

CPA Summary

Valley Brook Township

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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 misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 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 2023 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Library			
Unencumbered Cash Balance Jan 1	0	0	9,261
Receipts:			
Ad Valorem Tax	80,913	84,461	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		9,219	7,249
Recreational Vehicle Tax		264	188
16/20M Vehicle Tax		112	159
Commercial Vehicle Tax		3	0
Watercraft Tax		42	154
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-379	-379
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	80,913	93,722	7,372
Resources Available:	80,913	93,722	16,633
Expenditures:			
Appropriations to Library Board	80,913	84,461	103,112
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	80,913	84,461	103,112
Unencumbered Cash Balance Dec 31	0	9,261	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	85,897	84,461	103,112
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,112
		Tax Required	86,479
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			86,479

CPA Summary

Valley Brook Township
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

2024

Road	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	382	15,434	37,801
Receipts:			
Ad Valorem Tax	91,768	149,048	XXXXXXXXXXXXXX
Delinquent Tax		1,000	
Motor Vehicle Tax		11,202	9,198
Recreational Vehicle Tax		376	245
16/20M Vehicle Tax		263	189
Commercial Vehicle Tax		451	0
Watercraft Tax		121	134
Special Highway/Gasoline Tax		2,500	2,500
		10	
Interest on Idle Funds	130		
Neighborhood Revitalization Rebate		-604	-604
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	91,898	164,367	11,662
Resources Available:	92,280	179,801	49,463
Expenditures:			
Officers Pay			
Salaries & Wages	11,573	20,000	30,000
Employee Benefits	2,607	5,000	6,000
Road Maintenance			
Road Materials	36,141	50,000	55,000
Hauling	29,885	40,000	40,000
Less: FEMA relief	-47,154		
Equipment			40,511
Repairs	9,683	15,000	15,000
Supplies			
Fuel	9,111	12,000	12,000
Transfer to Special Machinery	25,000		
Does transfer exceed 25% of Resources Avail	Exceeds 25%		
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	76,846	142,000	198,511
Unencumbered Cash Balance Dec 31	15,434	37,801	XXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	151,072	175,158	198,511
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	198,511
		Tax Required	149,048
		Delinquent Comp Rate:	0.0%
		Amount of 2023 Ad Valorem Tax	149,048

Special Machinery K.S.A. 68-141g	2022 Actual	
Unencumbered Cash Balance, Jan 1	41,161	
Transfers from:		
Road Fund	25,000	Exceeds 25% of Resources Available
General Fund (No Levy)	0	
General Fund (Gen has Levy)	0	
Cash Adjustment (annual report)	9	
Interest on Idle Funds		
Other		
Resources Available:	66,170	
Total Expenditures	38,146	
Unencumbered Cash Balance, Dec 31	28,024	

CPA Summary

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Osage County

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BUDGET SUMMARY

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General	17,541	1.191	20,950	1.190	27,841	16,888	0.993
Library	80,913	5.301	84,461	5.311	103,117	86,479	5.084
Road	76,846	16.290	127,080	18.304	108,411	149,048	18.961
Special Machinery	38,146						
Totals	203,446	22.791	237,411	24.801	339,469	252,415	23.078
		<i>Funds Supported by Township and Fed Class C/D - Revenue Neutral Rate**</i>					
Less: Transfers	25,800		0		0		
Net Expenditure	184,446		237,411		339,469		
Total Tax Levied	21,038		252,447		XXXXXXXXXX		
Total Assessed Valuation	14,074,714		15,902,879		17,008,785		
Township Assessed Valuation Only					8,787,618		

(Subsiding Indebtedness)

Item	2021
Other	0
Lease Purchase Principal	0
Total	0

Item	2022
Other	0
Lease Purchase Principal	0
Total	0

Item	2023
Other	0
Lease Purchase Principal	97,080
Total	97,080

* Tax rates are expressed in mills.
** Revenue Neutral Rate as defined by ASB 39.2008

Pat Crain
Treasurer