State of Kansas
Township

CERTIFICATE

2022

To the Clerk of Edwards County, State of Kansas
We, the undersigned, officers of
South Brown 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			
Fund	K.S.A.				
General	79-1962	5	38,600	24,156	4.082
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	166,290	103,024	17.408
Fire	79-1962				
Noxious Weed	2-1318				
Special Machinery		6			
Totals		xxxxxx	204,890	127,180	21.490
Budget Summary		7			
Neighborhood Revitalization Rebate					

Final Assessed Valuation:	County Clerk's Use Only
Township	5,918,174
	Nov. 1, 2021 Valuation

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS
Email:
sarah@cpavbv.com

Randy Kelly President
Patrick M Jurssen Clerk
Lester W Derby Treasurer

Attest: November 1 2021
Mindi Schuetz
County Clerk

Governing Body

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

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

South Brown Township
Edwards 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	26,227	643	3	145	17	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	100,958	2,476	13	557	64	4
Fire	0	0	0	0	0	0
Noxious Weed	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	127,185	3,119	16	702	81	5

County Treas Motor Vehicle Estimate 3,119

County Treas Recreational Vehicle Estimate 16

County Treas 16/20M Vehicle Estimate 702

County Treas Commercial Vehicle Tax Estimate 81

County Treas Watercraft Tax Estimate 5

MVT Factor 0.02452

RVT Factor 0.00013

16/20M Factor 0.00552

Comm Veh Factor 0.00064

Watercraft Factor 0.00004

2022

South Brown 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
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Transfers - Townships

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

K.S.A. 80-122. Transfer from general fund to equipment reserve fund. Authorizes and annual budgeted transfer of up to 25% of the general fund to an equipment reserve fund to finance the acquisition of equipment

K.S.A. 80-1406b. Transfer from general fund. The township board of any township which did not make a tax levy for the township general fund in the year next preceding and which has a surplus of moneys in the general fund may transfer all or any part of such surplus to any other fund.

K.S.A. 80-1406c. Transfer from general fund to cemetery fund by certain townships. Townships in counties with a population less than 3,100, assessed taxable tangible valuation of the county between $14,000,000 and $20,000,000, and operating under the county road unit system may, by unanimous resolution, declare a surplus of monies in the general fund and transfer such surplus or any part therof to the cemetery fund.

K.S.A. 80-1558. Transfer to special fire protection reserve fund. Authorizes an annual transfer of up to 25% from the fire fund to a special fire protection reserve fund.

South Brown Township
Edwards 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										
Total G.O. Bonds				0			0	0	0	0
Other										
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
				Total	**0**	**0**	**0**

***If you are merely 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: 2022

Library found in: South Brown Township
Edwards County

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 2021	Proposed Year 2022
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	$5,635,547	$5,918,274
Did Assessed Valuation Decrease?	No	
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.

South Brown 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	13,229	15,509	13,635
Receipts:			
Ad Valorem Tax	25,862	26,227	xxxxxxxxxxxxxxx
Delinquent Tax	182		
Motor Vehicle Tax	703	868	643
Recreational Vehicle Tax	3	4	3
16/20 M Vehicle Tax	172	208	145
Commercial Vehicle Tax	17	18	17
Watercraft Tax	1	1	1
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	354		
Neighborhood Revitalization Rebate			0
Miscellaneous	2,650		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**29,944**	**27,326**	**809**
Resources Available:	**43,173**	**42,835**	**14,444**
Expenditures:			
Officers Pay	6,280	6,400	6,750
Salaries & Wages			
Reports & Services	2,884	3,100	4,250
Supplies	99	500	4,100
Equipment			
Fire Protection	9,764	10,000	12,500
Insurance	8,637	9,200	11,000
Cash Forward (2022 column)			
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	**27,664**	**29,200**	**38,600**
Unencumbered Cash Balance Dec 31	15,509	13,635	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	39,251	41,501	38,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	38,600
		Tax Required	24,156
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	24,156

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

South Brown Township 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

South Brown 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	66,287	66,174	56,652
Receipts:			
Ad Valorem Tax	99,319	100,958	xxxxxxxxxxxxxxx
Delinquent Tax	702		
Motor Vehicle Tax	2,737	3,332	2,476
Recreational Vehicle Tax	13	16	13
16/20M Vehicle Tax	735	799	557
Commercial Vehicle Tax	64	69	64
Watercraft Tax	5	4	4
Special Highway/Gasoline Tax	3,074	3,500	3,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**106,649**	**108,678**	**6,614**
Resources Available:	**172,936**	**174,852**	**63,266**
Expenditures:			
Salaries & Wages	37,644	39,000	40,000
Employee Benefits	14,324	15,300	15,500
Road Maintenance	450		
Road Materials	3,104	3,500	11,000
Equipment	19,034	24,500	42,090
Fuel, Supplies & Other	9,374	11,500	24,000
Repairs	22,823	24,400	25,000
Noxious Weed			8,700
Cash Forward (2022 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous	9		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**106,762**	**118,200**	**166,290**
Unencumbered Cash Balance Dec 31	66,174	56,652	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	175,675	173,100	166,290
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,290
		Tax Required	103,024
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	103,024

Special Machinery

K.S.A. 68-141g	**2020 Actual Year**
Unencumbered Cash Balance, Jan 1	360
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	360
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**360**

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

NOTICE OF BUDGET HEARING

The governing body of
South Brown Township
Edwards County
will meet on August 20, 2021 at 7:00 PM at Randy Kelly residence, 1845 X Road, Lewis, 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 VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this 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	27,664	4.666	29,200	4.654	38,600	24,156	4.082
Debt Service							
Library							
Road	106,762	17.919	118,200	17.914	166,290	103,024	17.408
Fire							
Noxious Weed							
Special Machinery							
Totals	134,426	22.585	147,400	22.568	204,890	127,180	21.490
*Revenue Neutral Rate***							*21.490*
Less: Transfers	0		0		0		
Net Expenditure	134,426		147,400		204,890		
Total Tax Levied	126,014		127,185		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,579,552		5,635,547		5,918,274		
Outstanding Indebtedness, Jan 1	2019		2020		2021		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

Randy Kelly
Trustee

Legals

(First published in the Edwards County Sentinel on August 11, 2021)

State of Kansas
Township

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BUDGET SUMMARY

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	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*
[redacted]		4.666	29,200	4.654	38,600	24,156	4.082
Debt Service							
Library							
Road	106,762	17.919	118,200	17.914	166,290	103,024	17.408
Fire							
Noxious Weed							
Special Machinery							
Totals	134,426	22.585	147,400	22.568	204,890	127,180	21.490
*Revenue Neutral Rate***							*21.490*
Less: Transfers	0		0		0		
Net Expenditure	134,426		147,400		204,890		
Total Tax Levied	126,014		127,185		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,579,552		5,635,547		5,918,274		
Outstanding Indebtedness, Jan 1	2019		2020		2021		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

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

Randy Kelly
Trustee