

CERTIFICATE

2024

To the Clerk of Osage County, State of Kansas  
We, the undersigned, officers of

**Elk 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		
		Page No.	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		2			
Schedule of Transfers		3			
Statement of Indeb. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	42,842	40,633	1.778
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	343,674	317,490	22.023
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Special Machinery		6			
Totals	XXXXXX		386516	358123	23.861
Budget Hearing Notice				Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7		Elk Township	13,714.710
Rate Hearing Notice				City of Overbrook	2,484,195
Neighborhood Revitalization Rebate				Nov 1, 2023 Total Assessed Valuation	2,219,490.5

Township Only Funds Revenue Neutral Rate	21.070
Township/3rd Class City Funds Revenue Neutral Rate	1.778

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

*[Signature]*  
*Hope Koger* Treasurer

Attest: *10-25* 2023  
*Michelle Mon*  
County Clerk

*[Signature]*  
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  
**Elk Township**  
**Osage County**

will meet on September 12, 2023 at 7:00 PM at Wakarusa Watershed office, 305 Maple, St. Overbrook 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.

**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	52,567	1.866	78,936	1.863	42,842	40,633	1.778
Road	318,919	21.131	366,519	22.087	343,674	317,490	22.083
Special Machinery							
<b>Totals</b>	<b>371,486</b>	<b>22.997</b>	<b>445,455</b>	<b>23.950</b>	<b>386,516</b>	<b>358,123</b>	<b>23.861</b>
<i>Funds Supported by Township Only - Revenue Neutral Rate**</i>							<i>21.070</i>
<i>Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**</i>							<i>1.778</i>
Less: Transfers	26,006		0		0		
Net Expenditure	345,480		445,455		386,516		
Total Tax Levied	302,876		343,756		XXXXXXXXXXXXXX		
Total Assessed Valuation	12,632,510		21,808,936		22,849,230		
Township Assessed Valuation Only					14,377,103		

Outstanding Indebtedness,

	2021	2022	2023
Jan 1	0	0	0
Other	64,977	20,558	0
Lease Purchase Principal	64,977	20,558	0
Total	0	0	0

\*Tax rates are expressed in mills.

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

Hope Koger  
Treasurer

**RECEIVED**  
BY: MM DATE: 7-10-23

Notice of Revenue Neutral Rate Intent

2024

**THE GOVERNING BODY OF Elk 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  
23.861. The date of our hearing is September 12, 2023 at 7:00 PM and will be held at  
XXXX Wakarusa Watershed office, 305 Maple, St, Overbrook , 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 7-18, 2023.

(Seal)

Tom Moon  
Clerk or Officer of Governing Body

**RECEIVED**

BY: MM 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	16/20 - City	CommVeh - Township	CommVeh - City	Watercraft - Township	Watercraft - City		
General	2,042	0	88	0	50	0	0	0	28	0		
Debt Service	0	0	0	0	0	0	0	0	0	0		
Library	0	0	0	0	0	0	0	0	0	0		
Road	24,210	0	1,043	0	595	0	0	0	337	0		
Special Road	0	0	0	0	0	0	0	0	0	0		
Noxious Weed	0	0	0	0	0	0	0	0	0	0		
Fire Protection	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	0	0		
	0	0	0	0	0	0	0	0	0	0		
Total	23,950	0	1,131	0	645	0	0	0	365	0		
Total - 3rd Class City Levies (***)	1,863	0	0	0	0	0	0	0	0	0		





Elk 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	12,349	0	0
Receipts:			
Ad Valorem Tax	35,975	40,643	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,197	100	
Motor Vehicle Tax	2,046	36,062	2,042
Recreational Vehicle Tax	5	981	88
16/20 M Vehicle Tax		230	50
Commercial Vehicle Tax		891	0
Watercraft Tax		29	28
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>40,218</b>	<b>78,936</b>	<b>2,209</b>
<b>Resources Available:</b>	<b>52,567</b>	<b>78,936</b>	<b>2,209</b>
Expenditures:			
Officers Pay	3,344	3,000	3,000
Salaries & Wages			
Employee Benefits	23,620	25,000	25,000
Supplies	1,658	5,000	5,000
Equipment		45,936	9,842
Buildings Maintenance			
Insurance			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	23,945		
Transfer can not exceed 25% Resources Avail	Exceeds 25%		
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>52,567</b>	<b>78,936</b>	<b>42,842</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	56,104	96,750	42,842
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,842
		Tax Required	40,633
Delinquent Comp Rate:	0.0%		0
	Amount of 2023 Ad Valorem Tax		40,633

CPA Summary

Elk 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	28,430	0	0
Receipts:			
Ad Valorem Tax	260,976	303,113	XXXXXXXXXXXXXXXXXX
Delinquent Tax	15,774	2,000	
Motor Vehicle Tax	10,843	57,981	24,210
Recreational Vehicle Tax	40	1,474	1,043
16/20M Vehicle Tax		708	595
Commercial Vehicle Tax		980	0
Watercraft Tax		263	337
Special Highway/Gasoline Tax			0
Insurance Refund	2,593		
Refunds	87		
Interest on Idle Funds	233		
Neighborhood Revitalization Rebate	-57		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>290,489</b>	<b>366,519</b>	<b>26,184</b>
<b>Resources Available:</b>	<b>318,919</b>	<b>366,519</b>	<b>26,184</b>
Expenditures:			
Officers Pay	3,344	3,500	3,500
Salaries & Wages	53,615	55,000	55,000
Employee Benefits		6,000	6,000
Road Maintenance		20,000	20,000
Road Materials	114,363	125,000	134,577
Insurance	18,270	20,000	22,000
Repairs	51,890	50,000	55,000
Fuel	32,339	35,000	35,000
Equipment	21,798	52,019	12,597
Grader Payment	20,959	0	0
Capital Outlay			
Cash Forward (2024 column)			
Transfer to Special Machinery	2,061		
Does transfer exceed 25% of Resources Available			
Miscellaneous	280		
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>318,919</b>	<b>366,519</b>	<b>343,674</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	342,091	424,892	343,674
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	343,674
		Tax Required	317,490
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	317,490

Special Machinery K.S.A. 68-141g	2022 Actual
Unencumbered Cash Balance, Jan 1	51,595
Transfers from:	
Road Fund	2,061
General Fund (No Levy)	0
General Fund (Gen has Levy)	23,945
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>77,601</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>77,601</b>

CPA Summary



**A RESOLUTION OF THE Elk Township, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Elk Township was calculated as 22.848 mills by the Osage County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Elk 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 12, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Elk 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 Elk Township**

The Elk Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 22.848 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 12 day of Sept., 2023 (month and year) and SIGNED by the Governing Body.

*[Handwritten signatures of governing body members]*

Attested:

Governing Body Members (Please Print)	Roll Call Vote		
	Yes	No	Ho Vote
Hope Kager	X		
John Moore	X		
Stanley Harts	X		

Attest: 3

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

The governing body of  
**Elk Township**  
**Osage County**

will meet on September 12, 2023 at 7:00 PM at Wakarusa Watershed office, 305 Maple St. Overbrook 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.

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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	52,567	1.86%	78,936	1.86%	42,842	40,633	1.72%
Road	318,919	21.13%	306,319	22.02%	343,674	317,490	22.08%
Special Machinery							
<b>Totals</b>	<b>371,486</b>	<b>23.00%</b>	<b>415,455</b>	<b>23.95%</b>	<b>386,516</b>	<b>358,123</b>	<b>23.86%</b>
<i>Funds Supported by Township Only - Revenue Neutral Rate**</i>							
							<b>1.72%</b>
Less: Transfers	26,090		0		0		
Net Expenditure	345,396		415,455		386,516		
Total Tax Levied	302,876		313,756		XXXXXXXXXXXX		
Total Assessed Valuation	12,632,318		21,608,886		22,840,240		
Township Assessed Valuation Only					11,377,103		

**Outstanding Indebtedness:**

	2021	2022	2023
Tax	0	0	0
Other	0	0	0
Lease Purchase Principal	64,977	20,558	0
Total	64,977	20,558	0

\*Tax rates are expressed in mills

\*\*Revenue Neutral Rate as defined by RSA 78:2989

Heidi Kozar  
Treasurer