CERTIFICATE 2022

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Valley Brook 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
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Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Grant		5			
Fund	K.S.A.				
General	79-1962	6	20,926	16,769	
Library	12-1220	7	85,897	74,625	
Road	68-518c	8	151,072	118,984	
Special Machinery		8			
Totals		xxxxxx	257,895	210,377	
Budget Summary		9			
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Final Assessed Valuation:	County Clerk's Use Only
Valley Brook Township, Kansas	
Lyndon	
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	1.191	834	1,197	16	26	21	7	47	8	9	13
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	5.279	3,697	5,304	72	114	92	29	208	36	39	59
	Road	15.308	10,719		210		268		605		113	
	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	21.778	15,250		299		381		860		161	
	Total - 3rd Class City Levies (***)	6.470		6,501		140		36		44		72

No assurance provided.

2022

Valley Brook 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
Road	Special Machinery	40,000	5,000	5,000	68-141g
	Total	40,000	5,000	5,000	
	Adjustments*				
	Adjusted Totals	40,000	5,000	5,000	

No assurance provided.

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

Valley Brook 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
None							
				Total	**0**	**0**	**0**

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

No assurance provided.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2022

Library found in: Valley Brook Township, Kansas
Osage 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	$70,913	$74,625
Delinquent Tax	$2,000	$2,000
Motor Vehicle Tax	$8,069	$9,001
Recreational Vehicle Tax	$188	$187
16/20M Vehicle Tax	$19	$122
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$81,189	$85,934
Difference in Total Taxes:	-$4,745	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#########	#########
Did Assessed Valuation Decrease?	No	
Levy Rate	5.279	5.300
Difference in Levy Rate:	0.021	
Qualify for grant: 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, 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	991	480	2,049
Receipts:			
Ad Valorem Tax	15,550	16,000	xxxxxxxxxxxxxxx
Delinquent Tax	440	16	16
Motor Vehicle Tax	2,367	1,993	2,031
Recreational Vehicle Tax	0	46	42
16/20 M Vehicle Tax	0	5	27
Commercial Vehicle Tax	0	48	55
Watercraft Tax	0	173	22
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-69	-85
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**18,357**	**18,212**	**2,108**
Resources Available:	**19,348**	**18,692**	**4,157**
Expenditures:			
Officers Pay	4,848	2,500	2,500
Insurance	11,534	4,740	4,740
Employee Benefits	1,966	9,403	9,403
Materials & Supplies	305	0	0
Cash Forward (2022 column)			4,283
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	215		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**18,868**	**16,643**	**20,926**
Unencumbered Cash Balance Dec 31	480	2,049	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	19,367	20,786	20,926
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,926
		Tax Required	16,769
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	16,769

No assurance provided.

Valley Brook Township, Kansas 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 Amoui	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	2,549	0	0
Receipts:			
Ad Valorem Tax	62,949	70,913	xxxxxxxxxxxxxxxx
Delinquent Tax	1,951	2,000	2,000
Motor Vehicle Tax	9,567	8,069	9,001
Recreational Vehicle Tax	0	188	187
16/20M Vehicle Tax	0	19	122
Commercial Vehicle Tax	0	196	244
Watercraft Tax	0	700	98
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-277	-379
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**74,467**	**81,808**	**11,272**
Resources Available:	**77,016**	**81,808**	**11,272**
Expenditures:			
Operating	77,016	81,808	85,897
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**77,016**	**81,808**	**85,897**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoui	77,678	82,340	85,897
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,897
		Tax Required	74,625
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	74,625

No assurance provided.

Valley Brook 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	31,422	9,823	17,267
Receipts:			
Ad Valorem Tax	98,377	104,383	xxxxxxxxxxxxx
Delinquent Tax	2,393	1,000	1,000
Motor Vehicle Tax	12,184	10,111	10,719
Recreational Vehicle Tax		260	210
16/20M Vehicle Tax		43	268
Commercial Vehicle Tax		450	605
Watercraft Tax		112	113
Special Highway/Gasoline Tax	2,966	2,500	2,500
Federal Flood Control	19	10	10
Refund	144	0	0
Interest on Idle Funds	144	0	0
Neighborhood Revitalization Rebate	0	-425	-604
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**116,227**	**118,444**	**14,821**
Resources Available:	**147,649**	**128,267**	**32,088**
Expenditures:			
Officers Pay	0	2,000	2,000
Salaries & Wages	8,938	18,000	18,000
Employee Benefits	0	1,000	1,000
Operating	3,023	15,000	15,000
Materials and Supplies	32,641	70,000	85,000
Equipment	53,224	0	0
Cash Forward (2022 column)			25,072
Transfer to Special Machinery	**40,000**	5,000	5,000
Does transfer exceed 25% of Resources Avail	Exceeds 25%		
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**137,826**	**111,000**	**151,072**
Unencumbered Cash Balance Dec 31	9,823	17,267	xxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	160,174	153,204	151,072
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	151,072
		Tax Required	118,984
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	118,984

Special Machinery K.S.A. 68-141g	2020 Actual
Unencumbered Cash Balance, Jan 1	100,000
Transfers from:	
Road Fund	40,000
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	**140,000**
Total Expenditures	96,632
Unencumbered Cash Balance, Dec 31	**43,368**

Exceeds 25% of Resources Available

No assurance provided.

NOTICE OF RATE AND BUDGET HEARING

The governing body of
Valley Brook Township, Kansas
Osage County
will meet on August 30, 2021 at 7:10 P.M. at Lyndon Carnegie Library 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, KS 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	18,868	1.311	16,643	1.191	20,926	16,769	1.191
Library	77,016	5.307	81,808	5.279	85,897	74,625	5.300
Road	137,826	15.933	111,000	15.308	151,072	118,984	16.287
Special Machinery	96,632						
Totals	330,342	22.551	209,451	21.778	257,895	210,377	22.778
						*Revenue Neutral Rate***	*14.288*
						*Revenue Neutral Rate (Inlcudes Third Class City Funds)***	*20.460*
Less: Transfers	40,000		5,000		5,000		
Net Expenditure	290,342		204,451		252,895		
Total Tax Levied	183,442		191,296		xxxxxxxxxxxxxxx		
Total Assessed Valuation	12,333,779		13,431,667		14,080,176		
Township Assessed Valuation Only					7,305,464		

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*

Dan Crumb
Township Officer

No assurance provided.

Valley Brook 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	16,769	1.191	85
Debt Service			0
Library	74,625	5.300	379
Road	118,984	8.450	604
Special Road			0
Noxious Weed			0
Fire Protection			0
			0
			0
			0
			0
			0
TOTAL	210,378	14.941	1,068

2021 July 1 Valuation: 14,080,176

Valuation Factor: 14,080.176

Neighborhood Revitalization Subj to Rebate: 71,435

Neighborhood Revitalization factor: 71.435

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

No assurance provided.

RESOLUTION NO. 2014-01

A RESOLUTION ESTABLISHING MILL LEVY LIMITATIONS FOR LIBRARY PURPOSES.

BE IT ORDAINED BY THE GOVERNING BODY OF THE VALLEY BROOK TOWNSHIP, OSAGE COUNTY, KANSAS.

Section 1. PURPOSE. The governing body of the Valley Brook Township, Osage County, Kansas, being responsible for the fiscal responsibility of the Township and its Library, hereby establishes a levy limit for the operation of said Township Library. Such levy limit, as herein established, shall be subject to review and modification each budget year by said governing body.

Section 2. LEVY LIMIT. The governing body of the Valley Brook Township, Osage County, Kansas, does hereby authorize and empower the levy each year for Library purposes, of a rate not to exceed 5.3 mills on each dollar of assessed tangible valuation of said Township.

PASSED AND APPROVED this 23rd day of July, 2014, by the Governing Body of the Valley Brook Township, Osage County, Kansas.

Board of Trustees,
Valley Brook Township

_____ Trustee

_____ Treasurer

Donald Garrett Clerk

1UMMARY 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 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.