

CERTIFICATE

2023

To the Clerk of Osage County, State of Kansas  
We, the undersigned, officers of  
**Melvern 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 2023; and (3) the  
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (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			
Computation to Determine State Library Grant		5			
<b>Fund</b>					
K. S. A.					
General	79-1962	5	38,817	10,643	
Road	68-518c	6	121,179	92,104	
Special Machinery		6			
<b>Totals</b>		XXXXXX	159996	102747.21	
Budget Hearing Notice				Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					
			Melvern Township, Kansas		
			Melvern City		
			0		
			Nov 1, 2022 Total Assessed Valuation		

Assisted by:	Township Only Funds Revenue Neutral Rate	10.451
<u>D. Scot Loyd, CPA, CGFM, CFE, CGMA</u>	Township/3rd Class City Funds Revenue Neutral Rate	0.950

Christina Henson, CPA, CGMA

Address:

Loyd Group, LLC

P.O. Box 7

Galva, KS 67443

Email:

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chenson@loyd-group.com

Attest: \_\_\_\_\_, 2022

County Clerk

Governing Body

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

No assurance is provided

Melvorn Township, Kansas

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Road	Special Machinery	-	10,000	10,000	68-141g
	Total	0	10,000	10,000	
	Adjustments*				
	Adjusted Totals	0	10,000	10,000	

No assurance is provided.

\*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Melvern Township, Kansas  
Osage County

STATEMENT OF INDEBTEDNES

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATIO

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
None							
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

No assurance is provided.  
 \*\*\*If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Melvorn Township, Kansas

2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	22,593	24,157	27,092
Receipts:			
Ad Valorem Tax	9,355	9,707	XXXXXXXXXXXXXXXXXX
Delinquent Tax	214	12	12
Motor Vehicle Tax	914	722	820
Recreational Vehicle Tax	0	277	29
16/20 M Vehicle Tax	0	75	82
Commercial Vehicle Tax	0	37	37
Watercraft Tax	0	14	12
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds	0	90	90
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>10,483</b>	<b>10,935</b>	<b>1,082</b>
<b>Resources Available:</b>	<b>33,076</b>	<b>35,092</b>	<b>28,174</b>
Expenditures:			
Officers Pay	3,225	1,000	1,000
Insurance	0	6,000	6,000
Operating Expense	5,694	1,000	1,000
Cash Forward (2023 column)			30,817
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			
<b>Total Expenditures</b>	<b>8,919</b>	<b>8,000</b>	<b>38,817</b>
Unencumbered Cash Balance Dec 31	24,157	27,092	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	36,960	38,359	38,817
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			38,817
Tax Required			10,643
Delinquent Comp Rate:		0.0%	0
Amount of 2022 Ad Valorem Tax			10,643

No assurance is provided

Melvorn Township, Kansas

2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

Road	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	39,856	-3,929	21,597
Receipts:			
Ad Valorem Tax	82,835	84,814	xxxxxxxxxxxxxxx
Delinquent Tax	1,135	500	500
Motor Vehicle Tax	6,360	4,868	5,525
Recreational Vehicle Tax	0	143	190
16/20M Vehicle Tax	0	691	768
Commercial Vehicle Tax	0	405	398
Watercraft Tax	0	106	97
Special Highway/Gasoline Tax	4,092	4,000	0
FEMA	24,604	0	0
Interest on Idle Funds	124	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	8	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>119,158</b>	<b>95,526</b>	<b>7,478</b>
<b>Resources Available:</b>	<b>159,014</b>	<b>91,597</b>	<b>29,075</b>
Expenditures:			
Personal Services	17,216	20,000	20,000
Road Materials	20,809	10,000	10,000
Equipment	95,108	20,000	20,000
Operating	29,810	20,000	20,000
Insurance	0	0	0
Cash Forward (2023 column)			51,179
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>162,943</b>	<b>70,000</b>	<b>121,179</b>
Unencumbered Cash Balance Dec 31	-3,929	21,597	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	143,531	149,402	121,179
		Non-Appropriated Balance	
<b>See Tab A</b>		Total Expenditure/Non-Appr Balance	121,179
<b>See Tab B</b>		Tax Required	92,104
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax	92,104

Special Machinery K.S.A. 68-141g	2021 Actual
Unencumbered Cash Balance, Jan 1	89,338
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	372
Other	206
<b>Resources Available:</b>	<b>89,916</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>89,916</b>

No assurance is provided.

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

The governing body of  
**Melvorn Township, Kansas**  
**Osage County**

will meet on September 14, 2022 at 8:00 PM at 130 NE Main St. Melvorn, 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 City Hall, Melvorn, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,919	1.042	8,000	1.041	38,817	10,643	1.041
Debt Service							
Library							
Road	162,943	11.360	70,000	11.349	121,179	92,104	11.349
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
<b>Totals</b>	<b>171,862</b>	<b>12.402</b>	<b>78,000</b>	<b>12.390</b>	<b>159,996</b>	<b>102,747</b>	<b>12.390</b>
<i>Funds Supported by Township Only - Revenue Neutral Rate**</i>							<b>10.451</b>
<i>Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**</i>							<b>0.950</b>
Less: Transfers	0		10,000		10,000		
Net Expenditure	171,862		68,000		149,996		
Total Tax Levied	93,488		94,521		XXXXXXXXXXXXXXX		
Total Assessed Valuation	9,252,601		9,322,957		10,226,201		
Township Assessed Valuation Only					8,115,671		

Outstanding Indebtedness,

	2020	2021	2022
Jan 1			
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 KSA 79-2988

Blake Jones  
Township Officer

## **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 14, 2022, 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.
1. 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.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF MELVERN TOWNSHIP HEREBY NOTIFIES THE OSAGE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 12.390.

Our proposed ad valorem tax (dollar amount) is 102,747.

The date of our hearing is: September 14, 2022.

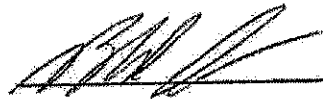
The time of our hearing is: 8:00 PM.

The location of our hearing is: 130 NE Main St. Melvern, KS.

       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, 2022.

WITNESS my hand and official seal on July 26<sup>th</sup>, 2022.

(Seal)



Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.