

2023

CERTIFICATE

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Junction 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 T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund		K.S.A.			
General	79-1962	5	70,600	31,667	
Road	68-518c	6	444,556	279,689	
Noxious Weed	2-1318	7			
Special Machinery		6			
Totals		xxxxxx	515,156	311,356	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2022 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
 Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
 Email:
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Revenue Neutral Rate 18.171

Attest: _____ 2022

County Clerk

Governing Body

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

No assurance is provided

2023

Junction Township, Kansas
Osage County

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

Budgeted Funds for 2022	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	27,733	4,221	132	163	85	244
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	244,956	37,278	1,170	1,442	754	2,154
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
	0	0	0	0	0	0
Total	272,689	41,499	1,302	1,605	839	2,398

County Treas Motor Vehicle Estimatt 41,499

County Treas Recreational Vehicle Estimatt 1,302

County Treas 16/20M Vehicle Estimatt 1,605

County Treas Commercial Vehicle Tax Estimatt 839

County Treas Watercraft Tax Estimatt 2,398

MVT Factor 0.15218

RVT Factor 0.00477

16/20M Factor 0.00589

Comm Veh Factor 0.00308

Watercraft Factor 0.00879

No assurance is provided

Junction 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	23,494	35,246	34,053
Receipts:			
Ad Valorem Tax	25,916	27,733	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,053	25	25
Motor Vehicle Tax	5,108	3,914	4,221
Recreational Vehicle Tax	0	132	132
16/20 M Vehicle Tax	0	157	163
Commercial Vehicle Tax	0	84	85
Watercraft Tax	0	252	244
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds	40	10	10
Refunds	641	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	32,758	32,307	4,880
Resources Available:	56,252	67,553	38,933
Expenditures:			
Officers Pay	4,765	6,800	6,800
Insurance	0	6,700	6,700
Operating Expenses	1,129	5,000	5,000
Wages	14,256	15,000	15,000
Buildings	856	0	0
Cash Forward (2023 column)			
Transfer to Spec. Mach.(No Levy)			37,100
Does the General Fund have a tax levy			Not Authorized
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	21,006	33,500	70,600
Unencumbered Cash Balance Dec 31	35,246	34,053	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	53,085	57,653	70,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,600
		Tax Required	31,667
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax	31,667

No assurance is provided

Junction 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	12,295	72,385	113,963
Receipts:			
Ad Valorem Tax	233,527	244,956	XXXXXXXXXXXXXXXXXX
Delinquent Tax	8,244	1,000	1,000
Motor Vehicle Tax	40,044	35,307	37,278
Recreational Vehicle Tax	0	1,188	1,170
16/20M Vehicle Tax	0	1,409	1,442
Commercial Vehicle Tax	0	755	754
Watercraft Tax	0	2,273	2,154
Special Highway/Gasoline Tax	4,030	3,500	0
Federal Flood Control	538	226	226
Refunds & Reimbursements	413	0	0
Transfer from Noxious Fund		6,880	6,880
Neighborhood Revitalization Rebate			0
Miscellaneous	219		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	287,015	297,494	50,904
Resources Available:	299,310	369,879	164,867
Expenditures:			
Salaries & Wages	46,545	40,000	40,000
Materials and Supplies	112,225	150,000	150,000
John Deere Motor Grader Lease Purchase Pyn	15,916	15,916	15,916
Equipment	0	50,000	50,000
Operating Expense	52,239	0	0
Cash Forward (2023 column)			188,640
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	226,925	255,916	444,556
Unencumbered Cash Balance Dec 31	72,385	113,963	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	403,815	344,066	444,556
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			444,556
Tax Required			279,689
Delinquent Comp Rate: 0.0%			0
Amount of 2022 Ad Valorem Tax			279,689

Special Machinery

K.S.A. 68-141g	2021 Actual Year
Unencumbered Cash Balance, Jan 1	60,000
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	60,000
Total Expenditures	
Unencumbered Cash Balance, Dec 31	60,000

No assurance is provided

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Junction Township, Kansas
Osage County

will meet on September 7, 2022 at 7:00 PM at Michigan Valley Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate.

Detailed budget information is available at Jacob Sand's residence 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	21,006	2.110	33,500	2.110	70,600	31,667	2.110
Debt Service							
Library							
Road	226,925	19.033	278,430	18.637	422,049	279,696	18.637
Noxious Weed	388	0.030	6,922				
Special Machinery							
Totals	248,319	21.173	318,852	20.747	492,649	311,363	20.747
					<i>Revenue Neutral Rate**</i>		<i>18.171</i>
Less: Transfers	0		30,000			36,992	
Net Expenditure	248,319		288,852			455,657	
Total Tax Levied	272,704		272,689			XXXXXXXXXXXXXXXXXX	
Assessed Valuation:							
Township	12,879,076		13,143,289			15,007,259	
Outstanding Indebtedness, Jan 1	2020		2021			2022	
G.O. Bonds	0		0			0	
Other	0		0			0	
Lease Purchase Principal	168,699		157,834			146,640	
Total	168,699		157,834			146,640	

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Evan Woodbury
Township Officer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF JUNCTION 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: 20.747.

Our proposed ad valorem tax (dollar amount) is 311,363.

The date of our hearing is: September 7, 2022.

The time of our hearing is: 7:000 PM.

The location of our hearing is: Michigan Valley Community Center.

 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 20, 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.

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.