

2024

**CERTIFICATE**

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

**Arvonia 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 2024; and (3) the  
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

		2024 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 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			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1962	6	37,873	14,009	3.426
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	86,547	40,711	9.956
Cemetery	79-1962	8	28,272	10,737	2.626
Special Machinery		7			
<b>Totals</b>		XXXXXX	152,692	65,457	16.008
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			3,805.425
Rate Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

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:  
scot@loyd-group.com, chenson@loyd-group.com

Revenue Neutral Rate 14.898

*[Signature]*  
*[Signature]*  
Marilyn Wallace

Attest: Oct 31 2023

*Michelle Morris*  
County Clerk

Governing Body

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

No assurance is provided.

2024

Arvonia Township, Kansas  
Osage County

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

Budgeted Funds for 2023	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	13,029	700	15	45	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	37,890	2,033	44	131	0	0
Cemetery	9,995	536	11	34	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
<b>Total</b>	<b>60,914</b>	<b>3,269</b>	<b>70</b>	<b>210</b>	<b>0</b>	<b>0</b>

County Treas Motor Vehicle Estimate 3,269

County Treas Recreational Vehicle Estimate 70

County Treas 16/20M Vehicle Estimate 210

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05367

RVT Factor 0.00115

16/20M Factor 0.00345

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

No assurance is provided.

Arvon Township, Kansas

**Schedule of Transfers**

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
None					
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

No assurance is provided.

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

2024

Arvonia Township, Kansas  
Osage County

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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 Indebtedness</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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, 2023	Payments Due 2023	Payments Due 2024
<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.

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

**Budgeted Year: 2024**

Library found in: Arvon Township, Kansas  
Osage County

As provided in KSA 15-2555 *et seq.*, 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 <u>2023</u>	Proposed Year <u>2024</u>
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
	<hr/> \$0	<hr/> \$0
TOTAL TAXES	\$0	\$0
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$3,805,425	\$4,089,270
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.

Arvonía Township, Kansas

2024

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

Adopted Budget <b>General</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	13,267	17,258	23,054
Receipts:			
Ad Valorem Tax	11,792	13,029	XXXXXXXXXXXXXXXXXX
Delinquent Tax	40	50	50
Motor Vehicle Tax	0	781	700
Recreational Vehicle Tax	604	14	15
16/20 M Vehicle Tax	0	35	45
Commercial Vehicle Tax	0	24	0
Watercraft Tax	0	13	0
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	0	0
Refunds and Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	933	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>13,369</b>	<b>13,946</b>	<b>810</b>
<b>Resources Available:</b>	<b>26,636</b>	<b>31,204</b>	<b>23,864</b>
Expenditures:			
Utilities	174	500	500
Officers Pay	3,973	1,500	1,500
Office Supplies	153	100	100
Payroll	0	50	50
Insurance	4,000	5,000	5,000
Operating Expense	1,078	1,000	1,000
Cash Forward (2024 column)			29,723
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			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>9,378</b>	<b>8,150</b>	<b>37,873</b>
Unencumbered Cash Balance Dec 31	17,258	23,054	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	47,605	31,545	37,873
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,873
		Tax Required	14,009
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	14,009

<b>No assurance is provided.</b>
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Arvonia Township, Kansas

2024

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

Adopted Budget Road	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	31,170	35,761	40,578
Receipts:			
Ad Valorem Tax	34,308	37,890	XXXXXXXXXXXXXXXXXX
Delinquent Tax	124	50	50
Motor Vehicle Tax	1,756	2,272	2,033
Recreational Vehicle Tax		39	44
16/20M Vehicle Tax		101	131
Commercial Vehicle Tax		72	0
Watercraft Tax		38	0
Special Highway/Gasoline Tax	1,222	4,500	0
Federal Flood Control		3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>37,410</b>	<b>47,962</b>	<b>5,258</b>
<b>Resources Available:</b>	<b>68,580</b>	<b>83,723</b>	<b>45,836</b>
Expenditures:			
Salaries & Wages	5,708	20,000	20,000
Operating Expense	15,684	10,000	10,000
Grader Payment	10,140	12,145	12,145
Materials and Supplies	1,287	1,000	1,000
Cash Forward (2024 column)			43,402
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>32,819</b>	<b>43,145</b>	<b>86,547</b>
Unencumbered Cash Balance Dec 31	35,761	40,578	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	61,709	79,690	86,547
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	86,547
		Tax Required	40,711
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	40,711

**Special Machinery**

K.S.A. 68-141g	2022 Actual Year
Unencumbered Cash Balance, Jan 1	5,752
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>5,752</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>5,752</b>

No assurance is provided.

Arvonia Township, Kansas

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Cemetery			
Unencumbered Cash Balance January 1	14,300	13,293	16,954
Receipts:			
Ad Valorem Tax	9,050	9,995	XXXXXXXXXXXXXXXXXX
Delinquent Tax	31	0	0
Motor Vehicle Tax	463	600	536
Recreational Vehicle Tax		10	11
16/20 M Vehicle Tax		27	34
Commercial Vehicle Tax		19	0
Watercraft Tax		10	0
Interest on Idle Funds	2	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	12	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>9,558</b>	<b>10,661</b>	<b>581</b>
<b>Resources Available:</b>	<b>23,858</b>	<b>23,954</b>	<b>17,535</b>
Expenditures:			
Cemetery Operations	10,565	7,000	7,000
Cash Forward (2024 column)			21,272
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>10,565</b>	<b>7,000</b>	<b>28,272</b>
Unencumbered Cash Balance Dec 31	13,293	16,954	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	27,980	27,500	28,272
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,272
		Tax Required	10,737
		Delinquent Comp Rate:	0.0%
		Amount of 2023 Ad Valorem Tax	10,737

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0			
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
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 miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2023 Ad Valorem Tax	0

No assurance is provided.



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

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

will meet on August 29, 2023 at 9:00 AM at Arvonia Township Hall 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 Arvonia Township Hall 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	9,378	3.423	8,150	3.426	37,873	14,009	3.426
Debt Service							
Library							
Road	32,819	9.957	43,145	9.956	86,547	40,711	9.956
Cemetery	10,565	2.627	7,000	2.626	28,272	10,737	2.626
Special Machinery	*						
<b>Totals</b>	<b>52,762</b>	<b>16.007</b>	<b>58,295</b>	<b>16.008</b>	<b>152,692</b>	<b>65,457</b>	<b>16.008</b>
						<i>Revenue Neutral Rate**</i>	<i>14.898</i>
Less: Transfers	0		0		0		
Net Expenditure	52,762		58,295		152,692		
Total Tax Levied	55,267		60,914		XXXXXXXXXXXXXXXXXX		
Assessed Valuation:							
Township	3,452,225		3,805,425		4,089,270		
Outstanding Indebtedness,							
Jan 1	2021		2022		2023		
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

\_\_\_\_\_  
Jim Wallace  
Township Officer

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

**WHEREAS**, the Revenue Neutral Rate for the Arvonias Township was calculated as 14.898 mills by the Osage County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Arvonias Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on August 29, 2023 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and



**WHEREAS**, the Governing Body of the Arvonias 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 ARVONIA TOWNSHIP:**

The Arvonias Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 14.898 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 29th day of August 2023 (month and year) and **SIGNED** by the Governing Body.

  
\_\_\_\_\_  
  
\_\_\_\_\_

Attested:  
\_\_\_\_\_

# Roll Call Vote

A Roll Call Vote of the Arvonía Twp To Levy a Property Tax Exceeding the Revenue Ne

Hearing to Exceed Revenue Neutral Rate held on August 29, 2023

Resolution No. 23-01

Governing Body Member	Yes	No
<i>Rich Barr</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Robert [unclear]</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Marilyn Wallace</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>TOTAL</b>		

Certified:

*[Signature]*  
\_\_\_\_\_  
*Robert [unclear]*  
*Marilyn Wallace*

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF ARVONIA 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:  16.008 .

Our proposed ad valorem tax (dollar amount) is  \$65,457 .

The date of our hearing is:  Monday, August 14, 2023 .

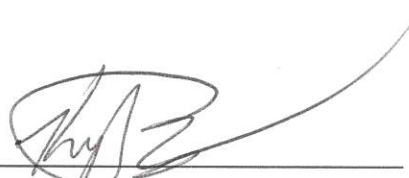
The time of our hearing is:  9:00 AM .

The location of our hearing is:  Arvonias Township Hall .

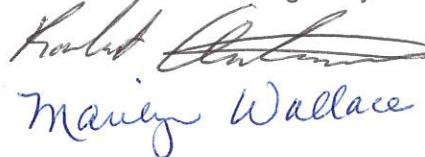
No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on \_\_\_\_\_, 2023.

(Seal)



Clerk or Officer of Governing Body



Mandy Wallace

**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.

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

The governing body of  
Aryonia Township, Kansas  
Osage County

will meet on August 29, 2023 at 9:00 AM at Aryonia Township Hall 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 Aryonia Township Hall 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	9,378	3.423	9,159	3.426	37,873	14,009	3.426
Debt Service							
Library							
Road	32,819	9.957	43,143	9.956	86,547	48,711	9.956
Cemetery	10,565	3.627	7,009	3.626	28,373	19,743	3.626
Special Machinery							
<b>Totals</b>	<b>52,762</b>	<b>16.007</b>	<b>58,295</b>	<b>16.008</b>	<b>152,693</b>	<b>65,457</b>	<b>16.008</b>
					<i>Revenue Neutral Rate**</i>		<b>14.898</b>

Less: Transfers	0	0	0
Net Expenditure	52,762	58,295	152,693
Total Tax Levied	55,267	60,914	XXXXXXXXXXXXXXX
Assessed Valuation:			
Township	3,452,225	3,405,475	3,459,770
Outstanding Indebtedness:			
Jan 1:	2021	2022	2023
Cl. Cr. Bonds	0	0	0
Utility	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 K.S.A. 79-2934

Jim Wallace  
Township Officer