State of Kansas
Special District
2022

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Grace Lawn Cemetery

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted 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	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	94,911	31,345	✓
Debt Service	10-113				
Property Fund		6	10,739	#REF!	#REF!
		6			
Non-Budgeted Funds		7			
Totals		xxxxxxxxxx	105,650	#REF!	#REF!
Budget Summary		8			County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka,, KS 66611
Email:
brockck@sbcglobal.net

Attest: 9-14, 2021
County Clerk

John Smith President
Debora R. Roebuck
Rodney Indermuhl
Robert J. Clark
Connie Russell
Governing Body

CPA Summary

Resolution No. 21-01

AN RESOLUTION OF THE GRACE LAWN CEMETERY, KANSAS TO LEVY A PROPERTY TAX TATE EXCEEDING THE REVENUE REUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the GRACE LAWN CEMETERY was calculated as 3.811 mills by the ELK COUNTY Clerk; and

WHEREAS, the budget proposed by the Governing Body of the GRACE LAWN CEMETERY will require the levy of a property tax rate exceeding the Revenue Neutral Rate, and

WHEREAS, the Governing Body held a hearing on Septmber 2, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the GRACE LAWN CEMETERY, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED TY THE GOVERNING BODY OF THE GRACE LAWN CEMETERY :

The GRACE LAWN CEMETERY shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.811 mills.

This ordinance shall take effect and be n force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

Adopted this 1 day of Sept, 2021 by the GRACE LAWN CEMETERY governing body, ELK COUNTY, Kansas

Jim Smith - President

Robert D. Wood

Debra L. Roebuck, Secretary

Rodney L. Judermill

Connie Russell

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of 2022

Grace Lawn Cemetery

Elk County

will meet on September 2, 2021 at 1:00 PM at Howard Senior Center, 148 N Wabash for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at Elk County Clerk's office and will be available at this 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 for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	38,912	3.940	43,200	3.825	94,911	31,345	3.810
Property	3,403		5,000		10,739		
Trust & Reserves	927						
Totals	43,242	3.940	43,200	3.825	94,911	31,345	3.810
*Revenue Neutral Rate***							*3.811*
Less: Transfers	0		0		0		
Net Expenditures	43,242		43,200		94,911		
Total Tax Levied	30,761		31,345		xxxxxxxxxxxxxxx		
Assessed Valuation	7,807,392		8,196,658		8,227,429		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Debra L. Roebuck

Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF GRACE LAWN CEMETERY, HEREBY NOTIFIES THE ELK COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

—X— Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 3.811. The date of our hearing is September 2, 2021 at 1:00 PM and will be held at Howard Senior Center, 148 N Wabash in Howard, 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, 2021.

WITNESS my hand and official seal on 6-23, 2021.

(Seal)

Debra A. Riesbeck
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5:00 PM on July 20, Otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Grace Lawn Cemetery
Elk County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	31,345	3,071	58	662	185	16
Debt Service	0	0	0	0	0	0
Property Fund	0	0	0	0	0	0
	0	0	0	0	0	0
Total	31,345	3,071	58	662	185	16

County Treas Motor Vehicle Estimate 3,071

County Treas Recreational Vehicle Estimate 58

County Treas 16/20M Vehicle Estimate 662

County Treas Commercial Vehicle Tax Estimate 185

County Treas Watercraft Tax Estimate 16

MVT Factor 0.09797

RVT Factor 0.00185

16/20M Factor 0.02112

Comm Veh Factor 0.00590

Watercraft Factor 0.00051

2022

Grace Lawn Cemetery
Elk County

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Grace Lawn Cemetery
Elk 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
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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**	**0**

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

Grace Lawn Cemetery
Elk County

State of Kansas
Special District

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 Jan 1	61,004	67,206	59,574
Receipts:			
Ad Valorem Tax	34,505	31,345	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,171	3,071
Recreational Vehicle Tax		37	58
16/20M Vehicle Tax		688	662
Commercial Vehicle Tax		158	185
Watercraft Tax		19	16
LAVTR			0
Cash Adjustment per Annual Report	4,784		
Openings & Closings	875		
Sale of Lots	4,400	150	
Donations	550		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Docs misc. exceed 10% of Total Receipts			
Total Receipts	**45,114**	**35,568**	**3,992**
Resources Available:	**106,118**	**102,774**	**63,566**
Expenditures:			
Operations		2,000	13,000
Mowing	17,462	22,000	27,000
Stone Maintenance	21,100	18,000	18,000
Road Repair	350		
Fence Repairs			5,000
Stump Removal		1,000	1,000
Budget & Publications		200	200
Capital Outlay			30,711
Bank Charges			
Miscellaneous			
Docs misc. exceed 10% Total Expenditures			
Total Expenditures	**38,912**	**43,200**	**94,911**
Unencumbered Cash Balance Dec 31	67,206	59,574	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	89,763	84,988	94,911
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	94,911
		Tax Required	31,345
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	31,345

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Property Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	15,797	15,739	10,739
Receipts:			
Cash Adjustment per Annual Report	3,345		
Sale of Lots			
Openings & Closings			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,345**	**0**	**0**
Resources Available:	**19,142**	**15,739**	**10,739**
Expenditures:			
Building Repairs	278		
Tree Damage	2,925		
Stone Maintenance			
Road Repairs	200	5,000	10,739
Bank Charges			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,403**	**5,000**	**10,739**
Unencumbered Cash Balance Dec 31	15,739	10,739	0
2020/2021/2022 Budget Authority Amount:	15,763	13,979	10,739

Adopted Budget

0	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	xxxxxxxxxxxxxxxxx
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:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

Grace Lawn Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Flower Fund		**Munsinger Trust Fund**		**Memorials**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	565	Cash Balance Jan 1	5,225	Cash Balance Jan 1	562	Cash Balance Jan 1		Cash Balance Jan 1		6,352
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	565	Resources Available:	5,225	Resources Available:	562	Resources Available:	0	Resources Available:	0	6,352
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Flowers	365			Flowers	562					
Total Expenditures	365	Total Expenditures	0	Total Expenditures	562	Total Expenditures	0	Total Expenditures	0	927
Cash Balance Dec 31	200	Cash Balance Dec 31	5,225	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,425 **
										5,425 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2022

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Grace Lawn Cemetery
Elk County
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Debra L. Roebuck
Treasurer