County

State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Gard 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	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	4,990	✓ 1,434	.769
Debt Service	10-113				
Totals		xxxxxxxxx	4,990	1,434	.769
Budget Summary		6			
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

1863 351

Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Tina Spencer
Marion County Clerk
Address:
200 S Third St Suite 104
Marion KS
Email:
tspencer@marioncoks.net

Eugene Yost 8-23-21
Rod Yost 8-23-21

Attest: August 26, 2021

County Clerk

Governing Body

CPA Summary

Gard Cemetery
Marion 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	1,035	76	0	4	1	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,035	76	0	4	1	1

County Treas Motor Vehicle Estimate 76

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 4

County Treas Commercial Vehicle Tax Estimate 1

County Treas Watercraft Tax Estimate 1

MVT Factor 0.07343

RVT Factor 0.00000

16/20M Factor 0.00386

Comm Veh Facto 0.00097

Watercraft Facto 0.00097

2022

Gard Cemetery
Marion 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
	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.

Gard Cemetery
Marion 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
			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.

Gard Cemetery
Marion County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2022

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,798	3,799	3,477
Receipts:			
Ad Valorem Tax	1,023	1,035	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	73	70	76
Recreational Vehicle Tax	2	2	0
16/20M Vehicle Tax	5	5	4
Commercial Vehicle Tax	1	1	1
Watercraft Tax	1	1	1
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4	-6	-3
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,101**	**1,108**	**79**
Resources Available:	**4,899**	**4,907**	**3,556**
Expenditures:			
Mowing	1,100	1,200	1,500
Publications		230	230
Projects/Reserves			3,260
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,100**	**1,430**	**4,990**
Unencumbered Cash Balance Dec 31	3,799	3,477	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	4,869	4,794	4,990
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,990
		Tax Required	1,434
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	1,434

CPA Summary

State of Kansas
2022 Special District

NOTICE OF BUDGET HEARING

The governing body of

Gard Cemetery

Marion County

will meet on August 23, 2021 at 7:35 p.m. at the E. Just residence, 1388 Pawnee, Marion KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at the Marion County Clerks Office 200 S Third Marion KS and will be available at this hearing.

BUDGET SUMMARY

Revenue Neutral Rate Hearing will be held beginning at 7:30 p.m. immediately preceding the budget adoption hearing.

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 202		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	1,100	0.570	1,430	0.570	4,990	1,434	0.771
Debt Service							
Totals	1,100	0.570	1,430	0.570	4,990	1,434	0.771
*Revenue Neutral Rate***							*0.556*
Less: Transfers	0		0		0		
Net Expenditures	1,100		1,430		4,990		
Total Tax Levied	1,036		1,035		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,816,745		1,814,459		1,859,215		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Eugene Just
Board Member

Gard Cemetery

2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	1,434	0.771	3
Debt Service			0
			0
			0
			0
			0
TOTAL	1,434	0.771	3

2021 July 1 Valuation: 1,859,215

Valuation Factor: 1,859.215

Neighborhood Revitalization Subj to Rebate: 4,474

Neighborhood Revitalization factor: 4.474

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

Resolution No. 1

A RESOLUTION OF THE GARD CEMETERY DISTRICT, MARION COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Gard Cemetery District was calculated as 0.556 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Gard Cemetery District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 23, 2021 at 7:30 p.m. allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Gard Cemetery District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE GARD CEMETERY DISTRICT:

The Gard Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.556 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 23rd day of August 2021 and **SIGNED** by the Governing Body.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 4thday of August,2021.

Debra Steele

Subscribed and sworn to before me this
4th day of August, 2021

Cheri Bentz

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

(Seal)

PUBLICATION FEE:
$224.25 plus $5.00 for affidavit(s)

8.23.21

First published Aug. 4, 2021, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF RATE AND BUDGET HEARING

The governing body of

Gard Cemetery

Marion County

will meet on August 23, 2021 at 7:35 p.m. at the E. Just residence, 1388 Pawnee, Marion KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at the Marion County Clerks Office 200 S Third Marion KS and will be available at this hearing.

BUDGET SUMMARY

Revenue Neutral Rate Hearing will be held beginning at 7:30 p.m. immediately preceding the budget adoption hearing. 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	1,100	0.570	1,430	0.570	4,990	1,434	0.771
Totals	1,100	0.570	1,430	0.570	4,990	1,434	0.771
*Revenue Neutral Rate***							*0.556*
Less: Transfers	0		0		0		
Net Expenditures	1,100		1,430		4,990		
Total Tax Levied	1,036		1,035				
Assessed Valuation	1,816,745		1,814,459		1,859,215		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Eugene Just
Board Member

M-46-3939

8-23-21
Minutes of meetings

Checklist for Districts Holding a Combined Revenue Neutral Rate (RNR) Hearing & Budget Hearing

- [x] Verify that a quorum of Board members is present.
- [x] Call the Revenue Neutral Rate (RNR) Hearing to order at the published time. ***YOU MUST HOLD THE RNR HEARING and adopt the resolution BEFORE you hold the budget hearing.***
- [x] If any members of the public are present, allow them to comment. (Time limits may be set if necessary, but should not be too restrictive.) None present
- [x] Assign a resolution number to the RNR Resolution.
- [x] By motion and vote of the Board, adopt the resolution to exceed (or possibly exceed) the RNR.
- [x] Board members sign two copies of the resolution (one copy to submit with the budget, and one copy for your records).
- [x] Close the RNR hearing.
- [x] Wait until the published time for the Budget Hearing (generally a few minutes after the RNR hearing), and call the Budget Hearing to order.
- [x] Allow any members of the public who are present to speak. None present
- [x] By motion and vote of the Board, adopt the official budget.
- [x] Board members sign two copies of the budget (one copy to submit to the County Clerk and one copy for your records).
- [x] Close the budget hearing.
- [x] Record all actions taken at the meeting in the official minutes of the district.

All checklist items were followed in order and completed as noted. Recorder — Rod Jost

If you have questions, please contact the County Clerk's Office at 620-382-2185 or call Co. Clerk Tina Spencer's cell phone at 620-381-1511 after regular business hours.