State of Kansas
Special District

2023

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Garfield Cemetery #1

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 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (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	0	5	29,668	26,358	1.969
Debt Service	10-113				
Totals		xxxxxxxxxx	29,668	26,358	1.969
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			13388176
RNR Hearing Notice		7			Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 1.245

Assisted by:
Kevin G Simmons
Simmons & Simmons Inc
Address:
614 Topeka
Larned, KS 67550
Email:
ksimmons@ssaccountant.com

Eldon E. Marksfessel

Attest: September 13th 2022

Stacey Rush
County Clerk

Governing Body

CPA Summary

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 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 the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, the first publication thereof being made as aforesaid on the 14 day of July, 2022 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F. W. Mercer

SUBSCRIBED and sworn to before me this 14 day of July, 2022.

Patty Smith
Notary Public

My commission expires Jan. 20, 2024

Printer's fee $ 73.52

Additional copies $_____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 14, 2022) 1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Garfield Cemetery #1
*Pawnee County
will meet on August 30, 2022 at 8:00 PM at the Garfield City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Simmons & Simmons, Inc. 614 Topeka Larned, 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 Expenditures	Prior Year Actual 2021 Actual Tax Rate*	Current Year Estimate for 2022 Expenditures	Current Year Estimate for 2022 Actual Tax Rate*	Proposed Budget Year for 2023 Budget Authority for Expenditures	Proposed Budget Year for 2023 Amount of 2022 Ad Valorem Tax	Proposed Budget Year for 2023 Proposed Estimated Tax Rate*
General	25,307	1.421	27,799	1.232	29,668	26,358	1.969
Debt Service							
Totals	25,307	1.421	27,799	1.232	29,668	26,358	1.969
						Revenue Neutral Rate**	1.245
Less: Transfers	0		0		0		
Net Expenditures	25,307		27,799		29,668		
Total Tax Levied	18,903		16,664		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	13,302,378		13,526,222		13,384,757		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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 KSA 79-2988

Eldon Meckfessel

Roll Call Vote

A Roll Call Vote of the Garfield Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate

30-Aug-22

Resolution No. 1

Governing Body Member	Yes	No	No Vote
Eldon Meckfessel	X		
Melvina Prescott	X		
TOTAL	**2**		

Certified:

Eldon E. Meckfessel

Resoluntion No. 1

A RESOLUTION OF THE GARFIELD CEMETERY #1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS the Revenue Neutral Rate for the Garfield Cemetery #1 as calculated as 1.245 mills by the Pawnee Country Clerk; and

WHEREAS, the budget proposed by the Governing Body of Garfield Cemetery #1 will require the levy of a property tax exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8-30-22 allowing all interested taxpayaers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Garfield Cemetery #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE RESOLVED BY THE GOVERNING BODY OF GARFIELD CEMETERY #1; The Garfield Cemetery #1 will levy a property tax exceeding the Revenue Neutral Rate of 1.245 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 30TH day of Aug 2022 (month and year) and SIGNED by the Governing Body.

Eldon E. Marshall

Attested:

Garfield Cemetery #1
Pawnee County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	16,664	715	13	139	39	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	16,664	715	13	139	39	4

County Treas Motor Vehicle Estimate 715

County Treas Recreational Vehicle Estimate 13

County Treas 16/20M Vehicle Estimate 139

County Treas Commercial Vehicle Tax Estimate 39

County Treas Watercraft Tax Estimate 4

MVT Factor 0.04291

RVT Factor 0.00078

16/20M Factor 0.00834

Comm Veh Factor 0.00234

Watercraft Factor 0.00024

2023

Garfield Cemetery #1
Pawnee County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Garfield Cemetery #1
Pawnee County

2023

STATEMENT OF INDEBTEDNESS

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
General Obligation:										
"none"										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
"none"										
Total Revenue				0			0	0	0	0
"										
"none"										
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, 2022	Payments Due 2022	Payments Due 2023
"none"							
			Total	**0**	**0**	**0**	**0**

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

Garfield Cemetery #1
Pawnee County
2023

State of Kansas
Special District

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 Jan 1	9,619	7,794	0
Receipts:			
Ad Valorem Tax	18,595	16,664	xxxxxxxxxxxxxxxx
Delinquent Tax	410		
Motor Vehicle Tax	880	785	715
Recreational Vehicle Tax	21	15	13
16/20M Vehicle Tax		101	139
Commercial Vehicle Tax		35	39
Watercraft Tax		5	4
LAVTR			0
Grave Openings & Closings	3,425	2,400	2,400
Interest on Idle Funds	151		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**23,482**	**20,005**	**3,310**
Resources Available:	**33,101**	**27,799**	**3,310**
Expenditures:			
Operations	10,589	10,631	11,350
Personal Servcies	12,342	14,571	15,000
Publication	71	71	100
Accounting	1,194	1,194	1,200
Safe Box Fee	18	18	18
Insurance	1,086	1,086	2,000
Rounding	7		
Capital Outlay		228	
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**25,307**	**27,799**	**29,668**
Unencumbered Cash Balance Dec 31	7,794	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	23,674	28,228	29,668
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	29,668
		Tax Required	26,358
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	26,358

CPA Summary

State of Kansas
2022 Special District

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Garfield Cemetery #1

Pawnee County

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						*Revenue Neutral Rate***	*1.245*
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Eldon Meckfessel