CERTIFICATE

2023

To the Clerk of MORTON COUNTY, State of Kansas
We, the undersigned, officers of
ROLLA 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 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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (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	158,500	36,307	
Debt Service	10-113				
Totals		xxxxxxxxx	158,500	36,307	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 4.269

Assisted by:

Address:

Email:

Merlin D Stout pres.
Wanda Wengelhop
Retta Eckard
Debbie Hull
Nancy Link

Attest: 9-16, 2022

Morton County Clerk
Official Seal
Morton County Kansas

Ima Shaves
County Clerk

Governing Body

CPA Summary

ROLLA CEMETERY
MORTON 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	64,224	2,759	52	301	80	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	64,224	2,759	52	301	80	0

County Treas Motor Vehicle Estimate 2,759

County Treas Recreational Vehicle Estimate 52

County Treas 16/20M Vehicle Estimate 301

County Treas Commercial Vehicle Tax Estimate 80

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04296

RVT Factor 0.00080

16/20M Factor 0.00469

Comm Veh Facto 0.00125

Watercraft Factor 0.00000

2023

ROLLA CEMETERY
MORTON 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.

ROLLA CEMETERY
MORTON 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:										
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, 2022	Payments Due 2022	Payments Due 2023
			Total	**0**	**0**	**0**	**0**

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

ROLLA CEMETERY
MORTON COUNTY
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	140,892	154,411	117,445
Receipts:			
Ad Valorem Tax	60,685	59,424	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,918		2,759
Recreational Vehicle Tax	33		52
16/20M Vehicle Tax	249		301
Commercial Vehicle Tax	170		80
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
LOTS	1,600	3,000	800
ROYALTIES	30	50	50
CHECKING ACCOUNT INTEREST	80	160	100
MISCELLANEOUS	200	600	100
CAPITAL CREDITS	225	200	200
OPENING OF GRAVESITES	900	800	700
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**66,090**	**64,234**	**5,143**
Resources Available:	**206,982**	**218,645**	**122,588**
Expenditures:			
FED WH	4,300	6,800	7,000
PERMITS & INSURANCE	3,600	2,500	2,700
REPAIRS	11,700	25,000	12,000
EQUIPMENT	233	18,000	10,000
WAGES	22,400	34,500	36,000
UTILITIES	3,025	3,000	3,400
OFFICE EXPENSE	1,888	1,200	1,400
SUPPLIES & GAS	5,125	3,000	4,000
SOFTWARE	0	7,200	1,000
CAPITAL OUTLAY			81,000
Cash Forward (2023 column)			
Miscellaneous	300		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**52,571**	**101,200**	**158,500**
Unencumbered Cash Balance Dec 31	154,411	117,445	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	59,400	204,527	158,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	158,500
		Tax Required	35,912
	Delinquent Comp Rate:	1.1%	395
		Amount of 2022 Ad Valorem Tax	36,307

CPA Summary

ROLLA CEMETERY 2023
MORTON COUNTY

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
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:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

ROLLA CEMETERY

NON-BUDGETED FUNDS

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	0		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2023 Special District

NOTICE OF BUDGET HEARING

The governing body of

ROLLA CEMETERY

MORTON COUNTY

will meet on 8/30 at 7:45 PM at ROLLA CITY HALL 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 ROLLA CITY HALL 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.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	52,571	7.245	101,200	7.474	158,500	36,307	4.160
Debt Service							
Totals	52,571	7.245	101,200	7.474	158,500	36,307	4.160
						*Revenue Neutral Rate***	*4.269*
Less: Transfers	0		0		0		
Net Expenditures	52,571		101,200		158,500		
Total Tax Levied	65,421		64,224		xxxxxxxxxxxxxxx		
Assessed Valuation	9,030,861		8,589,792		8,728,293		

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*

HUNTER MURPHY

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2023 Special District

The governing body of

ROLLA CEMETERY

MORTON COUNTY

will meet on at at 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 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.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	52,571	7.245	101,200	7.474	158,500	36,307	4.160
Debt Service							
Totals	52,571	7.245	101,200	7.474	158,500	36,307	4.160
						*Revenue Neutral Rate***	*4.269*
Less: Transfers	0		0		0		
Net Expenditures	52,571		101,200		158,500		
Total Tax Levied	65,421		64,224		xxxxxxxxxxxxxxx		
Assessed Valuation	9,030,861		8,589,792		8,728,293		

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*

0

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

ROLLA CEMETERY

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

MORTON COUNTY

Revenue Neutral Rate*	4.269	Proposed Tax Rate	4.160

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

State of Kansas
Special District

ROLLA CEMETERY 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2022 July 1 Valuation: 8,728,293

Valuation Factor: 8,728.293

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	ROLLA CEMETERY
Enter county name followed by "County":	MORTON COUNTY
Enter year being budgeted (YYYY):	**2023**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2022 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2022 *Expenditures*	Amount of 2021 Ad Valorem Tax
General		204,527	64,224
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2022 Budgeted Year			64,224
Other (non-tax levy) fund names:			
Total Expenditures for 2022 Budgeted Year		204,527	

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2022 Budget, Budget Summary Page:	2020 Tax Rate (2021 Column)
General	7.245
Debt Service	
0	
0	
Total	7.245

Total Tax Levied (2021 budget column)	65,421
Assessed Valuation (2021 budget column)	9,030,861

ROLLA CEMETERY
MORTON COUNTY

2023

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2023 Budget Information:	
Total Assessed Valuation for 2022	8,728,293
Neighborhood Revitalization - 2023	

Revenue Neutral Rate 4.269

Actual Tax Rates for the 2022 Budget:

Fund	Rate
General	7.474
Debt Service	
0	
0	
Total Tax Rates	7.474

Final Assessed Valuation from the November 1, 2021 Abstract	8,589,792

From the County Treasurer's Budget Information - 2023 Budget Year Estimates:	
Motor Vehicle Tax Estimate	2,759
Recreational Vehicle Tax Estimate	52
16\20 M Vehicle Tax	301
Commercial Vehicle Tax Estimate	80
Watercraft Tax Estimate	
LAVTR	

Computation of Delinquency

Actual Delinquency for 2020 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 1.1%

****Note**: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2021 Budget Certificate Page	
Funds	2021 Expenditure Amounts Budget Authority
General	59,400
Debt Service	
0	
0	
0	
0	

Note: If the 2021 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

Input Examples

Official Title:	SECRETARY
Date:	August 12, 2022
Time:	JULY 29TH 2022
Location:	ROLLA CITY HALL
Available at:	ROLLA CITY HALL

Budget Hearing Notice Only

Official Name: HUNTER MURPHY

Official Title: SECRETARY

Date: 8/30

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time: 7:45 PM

Location: ROLLA CITY HALL

Budget Available at: ROLLA CITY HALL

Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.

You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.

Combined Revenue Neutral Rate & Budget Hearing Notice

Official Name:

Official Title:

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Budget Available at:

Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".

You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Addittionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).

Hearing to Exceed the Revenue Neutral Rate Notice Only

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

If the taxing subdivisin wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the buget hearing notice.

Rolla Cemetery

gal Notice

First published in the Elkhart Tri-State News. Thursday, August 18, 2022.

NOTICE OF BUDGET HEARING

2023

The governing body of
ROLLA CEMETERY
MORTON COUNTY
will meet on 8/30 at 7:45 PM at ROLLA CITY HALL 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 ROLLA CITY HALL and will be available at this hearing.

BUDGET SUMMARY

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Debt Service							
Totals	52,571	7.245	101,200	7.474	158,500	36,307	4.160
						*Revenue Neutral Rate***	*4.269*
Less: Transfers	0		0		0		
Net Expenditures	52,571		101,200		158,500		
Total Tax Levied	65,421		64,224		xxxxxxxxxxxxxxxxx		
Assessed Valuation	9,030,861		8,589,792		8,728,293		

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*

HUNTER MURPHY
SECRETARY

Page No.

Republishing

Hunters 1st year doing budget we redid it together. They need a levy

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Rolla Cemetery District HEREBY NOTIFIES THE Morton COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, 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, 2022.

WITNESS my hand and official seal on 13th of July, 2022.

(Seal)

Marlin D. Stout, Pres.
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.