State of Kansas
Special District

2023

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Rozel 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	7,062	5,978	1.323
Debt Service	10-113				
Totals		xxxxxxxxxx	7,062	5,978	1.323
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			4518410
RNR Hearing Notice		7			
Neighborhood Revitalization Rebate					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 0.915

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

Erin Jaffak
Jerry Lee Knauf

Attest: Sept. 13th 2022
Stacey Klein
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 Mer

SUBSCRIBED and sworn to before me this 14 day of July, 20 22

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
Rozel Cemetery
Pawnee County
will meet on August 22, 2022 at 7:30 PM at Rozel Community Center 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

	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	6,170	1.080	6,962	0.914	7,062	5,978	1.322
Debt Service							
Totals	6,170	1.080	6,962	0.914	7,062	5,978	1.322
						*Revenue Neutral Rate**	0.915
Less: Transfers	0		0		0		
Net Expenditures	6,170		6,962		7,062		
Total Tax Levied	4,969		4,138		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,601,140		4,527,640		4,520,962		

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*

Erin Josefiak

Roll Call Vote

A Roll Call Vote of the Rozel Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate
22-Aug-22
Resolution No. #1

Governing Body Member	Yes	No	No Vote
Erin Josefiak	X		
Jerry Lee Knauf	X		
TOTAL	**2**		

Certified:
Erin Josefiak

Resolution No. 1

A RESOLUTION OF THE ROZEL CEMETERY BOARD, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Rozel Cemetery was calculated at .915 mills by the Pawnee County Clerk;

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY ROZEL CEMETERY;

The rozel Cemetery shall shall levy a propery tax rate exceeding the Revenue Neutral Rate of .915 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 22ND day of August (month and year) and SIGNED by the Governing Body.

Jerry Lee Kinard

Ellen Josefiak

Attested:

Rozel Cemetery
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	4,138	181	4	123	28	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4,138	181	4	123	28	1

County Treas Motor Vehicle Estimate 181

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 123

County Treas Commercial Vehicle Tax Estimate 28

County Treas Watercraft Tax Estimate 1

MVT Factor 0.04374

RVT Factor 0.00097

16/20M Factor 0.02972

Comm Veh Factor 0.00677

Watercraft Factor 0.00024

2023

Rozel Cemetery
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.

Rozel Cemetery
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
Other:										
"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.

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	3,641	3,206	747
Receipts:			
Ad Valorem Tax	5,023	4,138	xxxxxxxxxxxxxxxxx
Delinquent Tax	57		
Motor Vehicle Tax	252	234	181
Recreational Vehicle Tax	3	3	4
16/20M Vehicle Tax		109	123
Commercial Vehicle Tax		18	28
Watercraft Tax		1	1
LAVTR			0
In Lieu of Taxes			
Openings & Closings	400		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,735**	**4,503**	**337**
Resources Available:	**9,376**	**7,709**	**1,084**
Expenditures:			
Officer's Wages	1,600	1,600	1,600
Wages & Salaries	1,726	2,055	2,055
Employee Benefits	308	280	280
Supplies	248	600	600
Equipment	505		
Publication	70	177	177
Spraying	300	700	700
Insurance	700	700	700
Accounting	713	750	750
Fuel		100	200
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,170**	**6,962**	**7,062**
Unencumbered Cash Balance Dec 31	3,206	747	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	7,994	6,962	7,062
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,062
		Tax Required	5,978
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	5,978

CPA Summary

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Erin Josefiak