State of Kansas
Township

CERTIFICATE

2023

To the Clerk of Cherokee County, State of Kansas
We, the undersigned, officers of
Garden Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the 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)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	163,294	112,696	3.618
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		XXXXXX	163,294	112,696	
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice			Value – 31,148,397		
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 3.308

Assisted by:
Carolyn Brock

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

Attest: 2022
Rebecca S Brassart
County Clerk

Bill R. Mann
Gene Mann
Betty L Mann
Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

CERTIFICATE

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Neighborhood Revitalization Rebate					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 3.308

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Attest: 2022

County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

Garden Township
Cherokee County

2023

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

Budgeted Funds for 2022	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	112.696	14.881	229	207	145	89
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	112.696	14.881	229	207	145	89

County Treas Motor Vehicle Estimate 14.881

County Treas Recreational Vehicle Estimate 229

County Treas 16/20M Vehicle Estimate 207

County Treas Commercial Vehicle Tax Estimate 145

County Treas Watercraft Tax Estimate 89

MVT Factor 0.13205

RVT Factor 0.00203

16/20M Factor 0.00184

Comm Veh Factor 0.00129

Watercraft Factor 0.00079

2023

Garden Township

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
None					
	Total	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.

Garden Township
Cherokee 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
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**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**

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

Garden Township 2023

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 January 1	18,435	36,427	34,947
Receipts:			
Ad Valorem Tax	126,279	112,696	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		17,506	14,881
Recreational Vehicle Tax		242	229
16/20 M Vehicle Tax		147	207
Commercial Vehicle Tax		22	145
Watercraft Tax		92	89
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Lot Sales	5,200	1,600	
Cemetery Donations			
Insurance Refund	8		
Interest on Idle Funds	200	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**131,687**	**132,405**	**15,651**
Resources Available:	**150,122**	**168,832**	**50,598**
Expenditures:			
Officers Pay	4,560	3,800	3,800
Supplies	16	400	400
Utilities	3,243	3,500	4,000
Fire-3 Units 2.5 mil	76,590	85,435	77,673
Mowing	26,838	33,000	33,000
Cemetery Maintenance		5,000	38,071
Cemetery Construction			3,500
Bank Charges		100	100
Budget & Publications	202	250	250
Insurance	1,746	1,900	2,000
Capital Outlay			
KS Boarad of Tax Appeal			
Riverton Community Center	500	500	500
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**113,695**	**133,885**	**163,294**
Unencumbered Cash Balance Dec 31	36,427	34,947	xxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	127,163	153,808	163,294
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	163,294
		Tax Required	112,696
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	112,696

CPA Summary

2023 Budget Estimates

Garden Township

May 26, 2022

Motor Vehicle Tax K.S.A. 79-5111	General	$	14880.56
Recreational Vehicle Tax K.S.A. 5123	General	$	228.99
16/20M Vehicle Tax K.S.A. 79-5111	General	$	206.78
Commercial Vehicle Tax	General	$	145.34
Watercraft Tax	General	$	113.50

Date:_____ By:_____

Resolution No. _____

A RESOLUTION OF THE Garden Township, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Garden Township was calculated as3.308 mills by the Cherokee County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 22, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Garden Township:

The Garden Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.627 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 22 day of Aug, 2022(month and year) and SIGNED by the Governing Body.

Billy R. Haines
George I Moss
Betty L Moss

Attested:

_____

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Billy Gaines	✓		
George I Moss	✓		
Betty L Moss	✓		
Total			

Attested: _____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Garden Township, HEREBY NOTIFIES THE Cherokee County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 3.627. The date of our hearing is August 22, 2022 at 5:00 PM and will be held at 8291 SE Highway 166, Baxter Springs , 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 3 Jun 2021, 2022.

(Seal)

Billy R. Harris
Clerk or Officer of Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Garden Township
Cherokee County
will meet on August 22, 2022 at 5:00 PM at 8291 SE Highway 166, Baxter Springs for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Cherokee County Clerk's office 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 2022		Proposed Budget 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	113,695	3.672	133,885	3.299	163,294	112,696	3.627
Totals	113,695	3.672	133,885	3.299	163,294	112,696	3.627
						*Revenue Neutral Rate***	*3.308*
Less: Transfers	0		0		0		
Net Expenditure	113,695		133,885		163,294		
Total Tax Levied	112,696		112,696		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	30,699,585		31,151,747		31,069,313		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Billy Gaines
Treasurer

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WITNESS my hand and official seal on 6-21-22, 2022.

(Seal)

Billy a. Gann
Clerk or Officer of Governing Body

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ADOPTED this ____ day of _____ (month and year) and SIGNED by the Governing Body.

_____

_____

_____

_____

_____

_____

_____

_____

Attested:

_____

	Roll Call Vote		
Governing Body Members (please Print)	Yes	No	No Vote
Total			

Attested: _____

GARDEN TWSP

Township

1. Estimated Assessed Valuation Information as of July 1, 2022

	Estimated Assd Valuation	3rd Class City	Property With Changed Use
Real Estate	16,320,450	0	110,389
Personal Property	472,855	0	0
Oil and Gas	0	0	0
State Assessed Utilities	14,276,008	0	0
Severed Minerals	0	0	0
Total	**31,069,313**	**0**	**110,389**
New Improvements	515,599	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 472,855

3. Actual Tax Rates Levied for the 2022 Budget

Fund		Rate
GARDEN	GENERAL	3.299000
		3.299000

Revenue Neutral Rate: **3.308000**

4. Final Assessed Valuation from November 1, 2021 Abstract 31,151,747

5. All Personal Property excluding Watercraft for 2021 266,838

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2021 Column (2020 Tax) Delq % for GARDEN GENERAL Fund 1.83 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

07/15/2022

Date

Provided by

Cherokee County

Name of County

Legal Notice

(First Published in the Columbus News-Report, Friday June 24, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Totals	113,695	3.672	133,885	3.299	163,294	112,696	3.627
						*Revenue Neutral Rate***	3.368
Less: Transfers	0		0		0		
Net Expenditure	113,695		133,885		163,294		
Total Tax Levied	112,696		112,696		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	30,699,585		31,151,747		31,069,513		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Billy Gaines
Treasurer

STATEMENT OF BONDED & FLOATING INDEBTEDNESS

ANNUAL STATEMENT

Of indebtedness of Garden Township (Township, City, or School Dist.), County of Cherokee, Kansas,

In conformity with K.S.A. 10-1007a, as of June 30, 2022.

BONDED INDEBTEDNESS

Indicate "General Obligation" "Revenue" or "Industrial Revenue" Bond	Date of Issue			Date of Maturity			Amount of Bonded Indebtedness	Statutory Authority For Issue
	Month	Day	Year	Month	Day	Year		
							0	

TEMPORARY NOTES

Purpose	Date of Issue			Date of Maturity			Amount Outstanding	Statutory Authority For Issue
	Month	Day	Year	Month	Day	Year		
							0	

NO-FUND WARRANTS

Purpose	Date of Maturity			Amount Outstanding	Statutory Authority For Issue
	Month	Day	Year		
				0	

STATE OF KANSAS, Cherokee, COUNTY, ss.

I, Billy R. Gaines (Recording Officer) Of Said Township (Garden) (Township, City or School Dist.)

Do hereby certify the above to be a full and correct statement of the indebtedness of the said Township as of June 30, 2022.

June 28, 2022

STATEMENT

OF

INDEBTEDNESS

OF

Garden Township

(Township, City or School District)

County of Cherokee

State of Kansas, or the year ending June 30, 20 22

Betty Moss Clerk

of Garden Township

(Township, City or School District)

Filed in my office this 15 day

of July, 20 22

Rebecca S Brassart County Clerk.