CERTIFICATE 2024

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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 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	193,689	112,696	2.859
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		xxxxxx	193,689	112,696	
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		6			
Rate Hearing Notice			39,420,052		
Neighborhood Revitalization Rebate					Nov 1, 2023 Total Assessed Valuation

RECEIVED
9-15-2023
Cherokee Co. Clerk

Revenue Neutral Rate 2.862

Assisted by:
Carolyn Brock

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

Attest: September, 15, 2023
Michaela Heistand-Deputy
County Clerk

Betty L Moss Trustee
George T Moss Clerk

Governing Body

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

CPA Summary

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 as2.862 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 28, 2023 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 2.862 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 28 day of Aug. 2023 (month and year) and SIGNED by the Governing Body.

Betty L Moss, Trustee

Georget Moss Clerk

RECEIVED
9-15-2023
Cherokee Co. Clerk

Attested:

_____

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Betty L. Moss	✓		
Georget T Moss	✓		
Total			

Attested: _____

STATE OF KANSAS

CHEROKEE
COUNTY

Machelle Smith

S.S.

Proof of Publication

of lawful age, being duly sworn upon oath states that she

is the Operations Manager

of THE SENTINEL-TIMES

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

CHEROKEE County, Kansas and is

NOT a trade, religious or fraternal publication and has been published in CHEROKEE County, Kansas,

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 9 day of Aug, 20 23
2nd Publication was made on the _____ day of _____, 20___
3rd Publication was made on the _____ day of _____, 20___
4th Publication was made on the _____ day of _____, 20___
5th Publication was made on the _____ day of _____, 20___
6th Publication was made on the _____ day of _____, 20___

Publication Fee $ 36.06

Affidavit, Notary's Fees $ _____

Additional Copies ____ @ _____ $ _____

Total Publication Fee $ 36.06

(Signed) Machelle Smith

Witness my hand this 11 day of August, 20 23

SUBSCRIBED AND SWORN to before me this 11th day of August, 20 23

Roberta F. Holt

(Notary Public)

Notary Public --- State of Kansas
Roberta F. Holt
My appointment expires: 1-12-27

Legal Notice Legal Notice Legal Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Garden Township
Cherokee County

will meet on August 28, 2023 at 6:00 PM at 10320 SE 100th Street, Galena 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation

Fund	Prior Year Actual 2022			Current Year Estimate 2023			Proposed Budget 2024		
	Expenditures	Actual Tax Rate*	Ad Valorem Tax	Expenditures	Actual Tax Rate*	Ad Valorem Tax	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	99,096	3.299		125,807	3.618		193,689	112,696	2.861
Totals	99,096	3.299		125,807	3.618		193,689	112,696	2.861
							*Revenue Neutral Rate***		2.862
Less: Transfers	0			0			0		
Net Expenditure	99,096			125,807			193,689		
Total Tax Levied	112,696			112,696			XXXXXXXXXXXXXXX		
Assessed Valuation	31,151,747			31,148,397			39,388,822		

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

Betty Moss
Trustee

Page No. 6

RECEIVED
9-15-2023
Cherokee Co. Clerk

STATE OF KANSAS

CHEROKEE
COUNTY

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Publication Fee $ 36.00

Affidavit, Notary's Fees $ _____

Additional Copies _____ @ _____ $ _____

Total Publication Fee $ 36.00

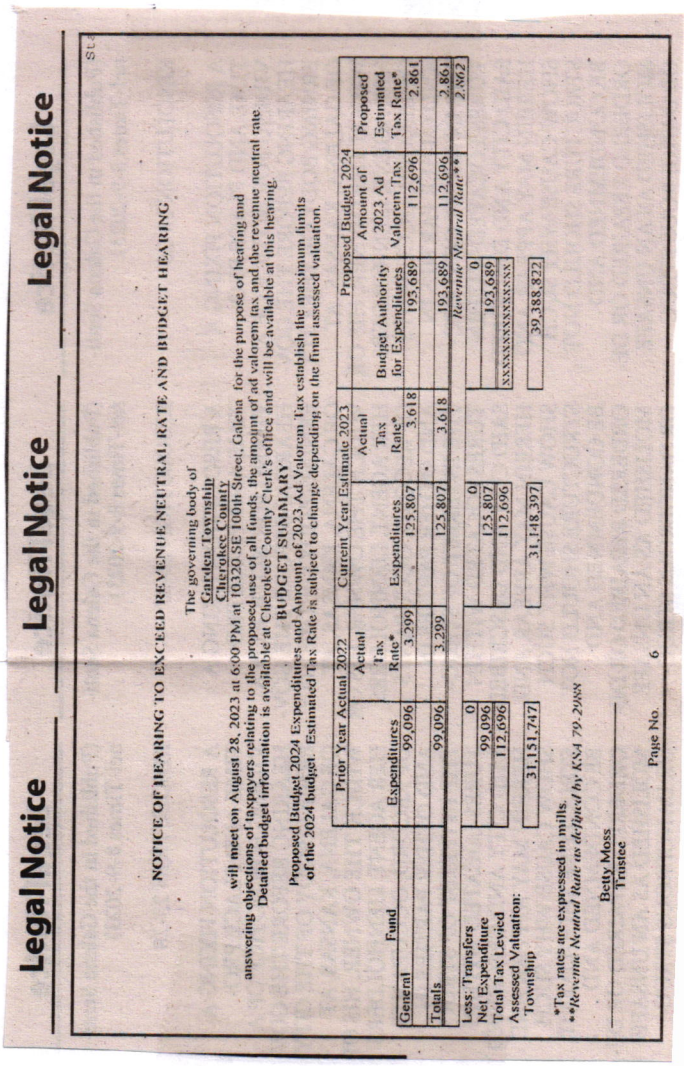
(Signed) Machelle Smith

Witness my hand this 13 day of September, 20 23

SUBSCRIBED AND SWORN to before me this 18th day of September, 20 23

Roberta F. Holt
(Notary Public)

Notary Public --- State of Kansas
Roberta F. Holt
My appointment expires: 1-12-27



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Less: Transfers	0			0			0		
Net Expenditure	99,096			125,807			193,689		
Total Tax Levied	112,696			112,696			XXXXXXXXXXXXXXXXX		
Assessed Valuation: Township	31,151,747			31,148,397			39,388,822		

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

Betty Moss
Trustee

Page No. 6

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Machelle Smith

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(Signed) Machelle Smith

Witness my hand this 13 day of September 2023

SUBSCRIBED AND SWORN to before me this 13th day of September, 23

Roberta F. Holt
(Notary Public)

Notary Public --- State of Kansas
Roberta F. Holt
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Assessed Valuation:							
Township	31,151,747		31,148,397		39,388,822		

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Betty Moss
Trustee

Page No. 6

STATEMENT

OF

INDEBTEDNESS

OF

Garden

(Township, City or School District)

County of Cherokee

State of Kansas, or the year ending June 30, 20 23

Betty Moss, Trustee ~~Clerk~~

of Garden

(Township, City or School District)

Filed in my office this 20th day

of June, 2023

Rebecca S Brassart

County Clerk.

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, 20 23.

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, Betty Moss, Trustee (Recording Officer), Of Said Garden (Township, City or School Dist.)

Do hereby certify the above to be a full and correct statement of the indebtedness of the said Garden Township as of June 30, 20 23.

June 20 20 23

GARDEN TWSP

Township

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	3rd Class City	Property With Changed Use
Real Estate	19,777,277	0	137,422
Personal Property	696,979	0	0
Oil and Gas	0	0	0
State Assessed Utilities	18,914,566	0	0
Severed Minerals	0	0	0
Total	**39,388,822**	**0**	**137,422**
New Improvements	558,129	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 696,979

3. Actual Tax Rates Levied for the 2023 Budget

Fund		Rate
GARDEN	GENERAL	3.618000
		3.618000
Revenue Neutral Rate:		**2.862000**

4. Final Assessed Valuation from November 1, 2022 Abstract 31,148,397

5. All Personal Property excluding Watercraft for 2022 553,048

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2022 Column (2021 Tax) Delq % for GARDEN GENERAL Fund 2.61 %

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.

06/19/2023

Date

Provided by

Cherokee County

Name of County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Garden Township
Cherokee County
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Totals	99,096	3.299	125,807	3.618	193,689	112,696	2.861
						*Revenue Neutral Rate***	*2.862*
Less: Transfers	0		0		0		
Net Expenditure	99,096		125,807		193,689		
Total Tax Levied	112,696		112,696		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	31,151,747		31,148,397		39,388,822		

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

Betty Moss
Trustee

CERTIFICATE

2024

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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Road	68-518c				
Special Machinery					
Totals		xxxxxx	193,689	112,696	
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		6			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 2.862

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611

Email:
brockck@sbcgloabal.net

Attest: 2023

County Clerk

Governing Body

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

CPA Summary

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 2.861. The date of our hearing is August 28, 2023 at 6:00 PM and will be held at 10320 SE 100th Street, Galena , 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, 2023.

WITNESS my hand and official seal on 6-20, 2023

(Seal)

Betty L. Goss
Clerk or Officer of Governing Body

Garden Township
Cherokee County

2024

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

Budgeted Funds for 2023	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	112,696	15,216	288	274	160	122
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	15,216	288	274	160	122

County Treas Motor Vehicle Estimate 15,216

County Treas Recreational Vehicle Estimate 288

County Treas 16/20M Vehicle Estimate 274

County Treas Commercial Vehicle Tax Estimate 160

County Treas Watercraft Tax Estimate 122

MVT Factor 0.13502

RVT Factor 0.00256

16/20M Factor 0.00243

Comm Veh Factor 0.00142

Watercraft Factor 0.00108

2024

Garden Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

Garden Township
Cherokee County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
None							
				Total	**0**	**0**	**0**

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

Garden Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	36,427	58,693	64,833
Receipts:			
Ad Valorem Tax	116,392	112,696	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		14,881	15,216
Recreational Vehicle Tax		229	288
16/20 M Vehicle Tax		207	274
Commercial Vehicle Tax		145	160
Watercraft Tax		89	122
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Lot Sales	4,800	3,600	
Cemetery Donations			
Insurance Refund			
Interest on Idle Funds	170	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**121,362**	**131,947**	**16,160**
Resources Available:	**157,789**	**190,640**	**80,993**
Expenditures:			
Officers Pay	3,570	3,800	3,800
Supplies	17	400	400
Utilities	2,652	4,000	4,000
Fire-3 Units 2.5 mil	76,590	77,673	98,472
Mowing	14,646	33,000	33,000
Cemetery Maintenance		5,000	47,617
Cemetery Construction			3,500
Bank Charges		100	100
Budget & Publications	146	300	300
Insurance	975	1,034	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	**99,096**	**125,807**	**193,689**
Unencumbered Cash Balance Dec 31	58,693	64,833	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	153,808	163,294	193,689
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	193,689
		Tax Required	112,696
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	112,696

CPA Summary

Steps that must be taken to increase levy beyond the Revenue Neutral Rate (RNR) For the 2024 Budget

Notify the County Clerk that the budget will exceed the RNR by **July 20th**.
Set hear date for between **August 20th and September 20th**.
Set a location to hold the hearing

Publish the Notice of Hearing on the Website (if you have one) and in the locally circulation newspaper at least 10 days or more prior to the hearing date

All Members of the Board must attend the hearing

Listen to the concerns of the taxpayers, but governing board is not compelled to act

Have a member make a motion by saying the following: I make a motion ....
" The ___(name of municipal)___shall levy a property tax rate exceeding the Revenue Neutral Rate of __(what the Co Clerk issued)_mills."

Have a vote of the Member of the Board to pass the resolution

A resolution has to be passed and signed, and the Roll Call Vote section completed.

Adjourn this part of the meeting

Open the Budget Hearing

The Board members can now adopt the budget by signing the Certificate page.

OR should the adoption of the budget meeting have to be conducted later, a separate notice must be published with at least 10 day or more notice prior to the new hearing date.

Should you decide to decrease the amount of the increase; then the budget document needs to be adjusted to reflect the actual agreed upon amount.

The SIGNED budget, resolution and roll call vote must be to the County Clerk before **October 1st**

Notice: "County Clerks are authorized by HB 2239 to limit tax rate to RNR of subdivions that did not property follow the statutory procedure to exceed." Therefore make sure that all the meeting rules are followed, signed items are submitted, newspaper publication & affidavit are submitted.

Penalty: There is a penalty for non-compliance of Senate Bill 13. A refund will be made to taxpayers any amount levied in excess of RNR. The County Treasurer will make the refunds. The County Treasurer will bill the entity for cost of making the refund.

May 2023

Carolyn Brock 785-633-7756

Resolution No. _____

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WHEREAS, the Revenue Neutral Rate for the Garden Township was calculated as2.862 mills by the Cherokee County Clerk; and

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The Garden Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.862 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 ____ 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: _____

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BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	99,096	3.299	125,807	3.618	193,689	112,696	2.861
Totals	99,096	3.299	125,807	3.618	193,689	112,696	2.861
						*Revenue Neutral Rate***	*2.862*
Less: Transfers	0		0		0		
Net Expenditure	99,096		125,807		193,689		
Total Tax Levied	112,696		112,696		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	31,151,747		31,148,397		39,388,822		

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

Betty Moss
Trustee

RAVEN YOUNGBLOOD

Cherokee County Treasurer

2024 Budget Estimates

Garden Township

May 10, 2023

Motor Vehicle Tax K.S.A. 79-5111	General	$	14380.88
Recreational Vehicle Tax K.S.A. 5123	General	$	198.49
16/20M Vehicle Tax K.S.A. 79-5111	General	$	245.57
Commercial Vehicle Tax	General	$	18.16
Watercraft Tax	General	$	124.27

Date: 5/12/23 By: Raven Youngblood

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