State of Kansas
Special District

CERTIFICATE

2023

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Parker-Highland Cemetery District

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	17-330	5	10,428	4,100	1.705
Debt Service	10-113				
Totals		xxxxxxxxx	10,428	4,100	1.705
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

2,404,891

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 1.589

Assisted by:
Morris County Clerk

Address:
501 W Main Street
Council Grove, KS 66846
Email:
morris@tctelco.net

D J. Moore — D J Moore
L H. Parker — Leland Parker
Bill Hirt — Bill Hirt
William Colvin — William Colvin

Attest: Nov 1st, 2022
County Clerk

COUNTY CLERK ★ SEAL ★ MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Parker-Highland Cemetery District
Morris 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	3,821	258	3	36	1	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,821	258	3	36	1	0

County Treas Motor Vehicle Estimate 258

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 36

County Treas Commercial Vehicle Tax Estimate 1

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06763

RVT Factor 0.00084

16/20M Factor 0.00935

Comm Veh Facto 0.00018

Watercraft Facto 0.00000

2023

Parker-Highland Cemetery District
Morris 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.

Parker-Highland Cemetery District
Morris 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.

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	6,837	7,047	6,030
Receipts:			
Ad Valorem Tax	3,814	3,821	xxxxxxxxxxxxxxxx
Delinquent Tax	78		
Motor Vehicle Tax	269	200	258
Recreational Vehicle Tax	3		3
16/20M Vehicle Tax	60	30	36
Commercial Vehicle Tax			1
Watercraft Tax	4		0
LAVTR			0
In Lieu of Taxes			
Sale of Lots	100		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,328**	**4,051**	**298**
Resources Available:	**11,165**	**11,098**	**6,328**
Expenditures:			
PARKERVILLE CEMETERY			
RAMSEY CEMETERY			
BURTON CEMETERY			
Operations	4,050	5,000	7,700
RNR & Publications	68	68	200
Cash Forward (2023 column)			2,528
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**4,118**	**5,068**	**10,428**
Unencumbered Cash Balance Dec 31	7,047	6,030	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	10,936	11,020	10,428
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,428
		Tax Required	4,100
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	4,100

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District 2023

The governing body of

Parker-Highland Cemetery District

Morris County

will meet on September 14th, 2022 at 7:00PM at Parkerville Park, Parkerville, Kansas 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 Morris 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 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	4,118	1.656	5,068	1.611	10,428	4,100	1.705
Debt Service							
Totals	4,118	1.656	5,068	1.611	10,428	4,100	1.705
						*Revenue Neutral Rate***	*1.589*
Less: Transfers	0		0		0		
Net Expenditures	4,118		5,068		10,428		
Total Tax Levied	3,821		3,821		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,306,992		2,372,181		2,404,889		

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*

Bill Hirt

Parker-Highland Cemetery Treasurer

THE Prairie Post

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Joann Kahnt
Publisher/Editor

Gloria Smith
Assistant Editor/
Advertising Mgr.

State of Kansas:

County of Morris:

August 24, 2022

Affidavit of Publication

Joann M. Kahnt, of lawful age, being first duly sworn, deposes and says that she is the publisher of The Prairie Post, which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Morris County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter: Parker-Highland Cemetery Hearing to Exceed Revenue Neutral Rate and Budget Hearing: published on August 25, 2022.

Joann M. Kahnt
Publisher

Subscribed and sworn to before me this 24 day of August, 2022.

Notary Public Karen Harmison My commission expires: 6-18-23

KAREN HARMISON
State of Kansas
My Appt. Exp. 6-18-23

Published in the August 25, 2022 issue of *The Prairie Post*

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas Special District 2022

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Parker-Highland Cemetery District

Morris County

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Totals	4,118	1.656	5,068	1.611	10,428	4,100	1.705
						*Revenue Neutral Rate***	*1.589*
Less: Transfers	0		0		0		
Net Expenditures	4,118		5,068		10,428		
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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*

Bill Hirt

Parker-Highland Cemetery Treasurer

Resolution No. 2022-01

A RESOLUTION OF THE PARKER-HIGHLAND CEMETERY DISTRICT, MORRIS COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Parker-Highland Cemetery District was calculated as 1.589 mills by the Morris County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Parker-Highland Cemetery District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 14th, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE PARKER-HIGHLAND CEMETERY DISTRICT:

The Parker-Highland Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.589 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 14th day of September, 2022 and SIGNED by the Governing Body.

Attested:

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF PARKER-HIGHLAND CEMETERY DISTRICT, HEREBY NOTIFIES THE MORRIS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.705. The date of our hearing is September 14, 2022 at 7:00 PM and will be held at the Parkerville Park in Parkerville, 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 _____, 20___.

COUNTY CLERK (Seal) SEAL MORRIS COUNTY, KANSAS

Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of Parker-Highland Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 14th, 2022 at 7:00PM
Resolution No. 2022-01

Governing Body Member	Yes	No	No Vote
Leland Parker	✓		
Bill Hirt	✓		
Bill Colvin	✓		
DJ Moore	✓		
TOTAL	4	—	—

Certified: Cindy Schmidt