State of Kansas
Special District

2022

CERTIFICATE

To the Clerk of MARSHALL COUNTY, State of Kansas
We, the undersigned, officers of
GREENWOOD 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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	15-1015	5	11,914	7,711	2.532
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	11,914	7,711	2.532
Budget Summary		7			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
3,045,127
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Chad L. Parker, CPA
Sink, Gordon & Associates LLP
Address:
128 East Commercial St.
Waterville, KS 66548
Email:
cparker@sinkgordon.com

Terry Cuth TREASURER
Margaret Beasley
Sharon Osborne

Attest: 10/1, 2021
Sandra K. Wilson
County Clerk

Governing Body

CPA Summary

GREENWOOD CEMETERY
MARSHALL COUNTY

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	7,288	235	12	220	4	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	7,288	235	12	220	4	2

County Treas Motor Vehicle Estimate 235

County Treas Recreational Vehicle Estimate 12

County Treas 16/20M Vehicle Estimate 220

County Treas Commercial Vehicle Tax Estimate 4

County Treas Watercraft Tax Estimate 2

MVT Factor 0.03227

RVT Factor 0.00171

16/20M Factor 0.03020

Comm Veh Facto 0.00057

Watercraft Facto 0.00030

2022

GREENWOOD CEMETERY
MARSHALL COUNTY

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

State of Kansas
Special District

GREENWOOD CEMETERY
MARSHALL COUNTY

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 1,2021	Payments Due 2021	Payments Due 2022
NONE							
			Total	**0**	**0**	**0**	**0**

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

GREENWOOD CEMETERY
MARSHALL COUNTY
FUND PAGE FOR FUNDS WITH A TAX LEVY

2022 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	6,318	7,193	3,729
Receipts:			
Ad Valorem Tax	7,130	7,288	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	273	247	235
Recreational Vehicle Tax	15	5	12
16/20M Vehicle Tax	228	181	220
Commercial Vehicle Tax	5	37	4
Watercraft Tax	4	0	2
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Cemetery Lots Sold	100	0	0
Interest on Idle Funds	15	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**7,770**	**7,758**	**474**
Resources Available:	**14,088**	**14,951**	**4,203**
Expenditures:			
Contractual	6,895	11,222	11,914
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,895**	**11,222**	**11,914**
Unencumbered Cash Balance Dec 31	7,193	3,729	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	10,538	11,222	11,914
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,914
		Tax Required	7,711
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	7,711

CPA Summary

GREENWOOD CEMETERY

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Machinery & Equipmen			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	11,977	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		11,977
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	146									
Total Receipts	146	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	146
Resources Available:	12,123	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,123
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	12,123	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,123 **
										12,123 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET AND REVENUE NUETRAL RATE HEARING

State of Kansas
Special District
2022

The governing body of
GREENWOOD CEMETERY
MARSHALL COUNTY
will meet on August 26, 2021 at 7:00 pm at Greenwood Cemetery 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 Greenwood Cemetery Treasurer and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 202		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	6,895	2.616	11,222	2.532	11,914	7,711	2.532
Non-Budgeted Funds							
Totals	6,895	2.616	11,222	2.532	11,914	7,711	2.532
*Revenue Neutral Rate***							*2.393*
Less: Transfers	0		0		0		
Net Expenditures	6,895		11,222		11,914		
Total Tax Levied	7,128		7,288		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,725,122		2,378,059		3,044,895		

Outstanding Indebtedness,

Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Terre Carter
Treasurer

Resolution No. _____

A RESOLUTION OF GREENWOOD CEMETERY, MARSHALL COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Greenwood Cemetery, Marshall County, Kansas was calculated as 2.393 mills by the Marshall County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF GREENWOOD CEMETERY:

Greenwood Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.393 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 26 day of August 2021 and **SIGNED** by the Governing Body.

GREENWOOD CEMETERY BUDGET HEARING

(First published in the Marysville Advocate on Thursday, July 15, 2021.)

NOTICE OF BUDGET AND REVENUE NEUTRAL RATING HEARING

The governing body of

GREENWOOD CEMETERY

MARSHALL COUNTY

will meet on August 26, 2021 at 7:00 pm at Greenwood Cemetery 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 Greenwood Cemetery Treasurer and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	6,895	2.616	11,222	2.532	11,914	7,711	2.532
Non-Budgeted Funds							
Totals	6,895	2.616	11,222	2.532	11,914	7,711	2.532
*Revenue Neutral Rate***							2.393
Less: Transfers	0		0		0		
Net Expenditures	6,895		11,222		11,914		
Total Tax Levied	7,128		7,288		xxxxxxxxxxxxxxx		
Assessed Valuation	2,725,122		2,878,059		3,044,895		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

28-1

Terre Carter
Treasurer

NOTARY PUBLIC - State of Kansas
AUDREY J. PILSL
My Appt. Exp. 8-30-22

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, ss:

Sarah Kessinger

being first duly sworn, deposes and says: That she is (Publisher) of THE MARYSVILLE ADVOCATE, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marshall County, Kansas, with a general paid circulation on a yearly basis in Marshall 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 Marysville 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 weeks, the first publication thereof being made as aforesaid on the 15th day of July, 2021, with subsequent publications being made on the following date:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Sarah Kessinger

Subscribed and sworn to before me this 15 day of July, 2021.

My commission expires: 8-30-22

Notary Public

Printer's fee $ 59.50 7 inches

Additional copies $_____ x $8.50/in.

$59.50

Please remit to: The Marysville Advocate
Box 271
Marysville, KS 66508