CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
Garland Light 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	1,289	791	
Debt Service	10-113				
Totals		xxxxxxxxxx	1,289	791	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 9.498

Assisted by:

Address:

Email:

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	Garland Light District
Enter county name followed by "County":	Bourbon County
Enter year being budgeted (YYYY):	**2023**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2022 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2022 *Expenditures*	Amount of 2021 Ad Valorem Tax
General		1,227	792
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2022 Budgeted Year			792
Other (non-tax levy) fund names:			
Total Expenditures for 2022 Budgeted Year		1,227	

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2022 Budget, Budget Summary Page:	2020 Tax Rate (2021 Column)
General	10.045
Debt Service	
0	
0	
Total	10.045

Total Tax Levied (2021 budget column)	832
Assessed Valuation (2021 budget column)	82,827

Instructions: *After reviewing the County Clerk Officer information listed below, please complete the following columns for each taxing subdivision. Per 2022 House Bill 2239, beginning in 2022, the Office of Tax Appeals and Reports (OAR) is responsible for compliance reporting of several metrics related to levies exceeding the revenue neutral rate. Part of that information is available now and the rest of will be available once levies are set in November. To ensure data integrity, some of the information must be reported to OAR by the county clerk. This is the information that is available as of the July 20th deadline for taxing subdivisions to report to the county clerk their intent to exceed RNR.*

- *Please fill in the revenue neutral rate provided to the taxing subdivision on June 15th, 2022. If this rate was re-certified to the taxing subdivision, please provide the correct RNR.*
- *Please provide the estimated total valuation for each taxing subdivision (the same value used to compute the RNR).*
- *Please select "YES" or "NO" for each taxing subdivision regarding their intent to exceed the Revenue Neutral Rate. If the taxing subdivision notified the county clerk "YES", please provide the proposed rate provided by the taxing subdivision.*
- *If the taxing subdivision no longer exists or is inactive and will not adopt a budget or levy an ad valorem tax, please make that notation in Column F.*
- *If there is a taxing subdivision that will be adopting a budget or levying an ad valorem tax and it is not listed below, please include input the full name of the taxing subdivision and the requsted columns of information in the extra rows provided above the USD section.*
- ***Please list all USDs that your county is "home county" to. USDs will be included on the final report.***

Bourbon County

County Clerk: Ashley Shelton
Phone: 620-223-3800 ext 191
Email: countyclerk@bourboncountyks.org
Deputy Clerk: Doretta Neville

Taxing Subdivision	Revenue Neutral Rate	Estimated Valuation (June 1, 2022)	Did subdivision notify clerk of intent to exceed by July 20th?	If exceeding the RNR, what is the proposed rate?	Mark with a "X" if this taxing subdivision is no longer active.
Bourbon County	59.907	118,997,411	Yes	62.514	
City of Bronson	64.370	704,613	Yes	64.380	
City of Fort Scott	45.222	49,870,253	Yes	46.756	
City of Fulton	37.430	589,912	No		
City of Mapleton	4.836	300,352	No		
City of Redfield	47.070	218,088	Yes	47.100	
City of Uniontown	27.264	1,680,810	Yes	35.312	
Drywood Township	1.642	5,093,325	No		
Franklin Township	0.931	5,697,483	No		
Freedom Township	0.326	4,489,888	No		
Marion Township	2.621	9,519,028	Yes	3.351	
Marmaton Township	1.463	6,412,115	Yes	0.928	
Millcreek Township	0.804	3,908,911	No		
Osage Township	0.351	4,535,987	No		
Scott Township	0.355	21,140,292	No		
Pawnee Township	2.892	2,926,640	No		
Timberhill Township	0.101	2,223,556	No		
Fire District No. 2	6.024	5,106,336	No		
Fire District No. 3	6.184	44,306,842	Yes	6.552	
Fire District No. 5	5.249	19,495,892	No		
Mill Creek Watershed District No. 98	3.965	6,591,851	No		
Marmaton Watershed Dist No. 102	4.195	27,769,822	No		
Garland Light District	9.498	83,402	No		
Avondale Cemetery	2.196	306,588	No		
Barnesville Cemetery	2.597	1,201,442	No		
Centerville/W. Plains Cemetery	1.712	3,735,571	Yes	1.825	
Chapel Grove Cemetery	3.083	848,901	Yes	3.831	
Clarksburg Cemetery	1.774	3,541,888	No		
Dayton Cemetery	1.951	835,303	Yes	2.350	
Glendale Cemetery	3.010	924,037	Yes	3.459	
Lath Branch Cemetery	0.979	2,211,339	Yes	1.298	
Maple Grove Cemetery	1.259	2,722,961	Yes	1.195	
Osaga Cemetery	0.540	2,519,266	No		
Pleasant View Cemetery	2.662	1,963,279	No		
Rosedale Cemetery	1.416	3,179,933	No		
Timberhill Twp Cemetery	2.083	1,743,470	No		
Tweedy Cemetery	1.722	1,753,325	No		
West Liberty Cemetery	2.477	1,630,971	No		
Zion Cemetery	1.690	847,864	No		
USD 234 Ft Scott Recreation Commission	3.793	93,611,266	No		
Fort Scott Community College	28.079	118,997,411	Yes	29.299	
Home County USDs:					
USD 234 GENERAL	20.000	74,739,259	Yes	20.000	
USD 234 EMP BEN/RECREATION	0.482	93,611,266	Yes	0.000	
USD 234 CAP OUTLAY	6.266	93,611,266	Yes	6.502	
USD 234 GEN SUPP	13.159	93,611,266	Yes	13.656	
USD 234 BOND & INT	12.148	93,611,266	Yes	12.607	
USD 235 GENERAL	20.000	17,862,807	Yes	20.000	
USD 235 GEN-SUPP	18.459	21,416,838	Yes	16.623	
USD 235 CAP OUTLAY	6.111	21,416,838	Yes	8.000	
USD 235 BOND & INT	4.018	21,416,838	Yes	5.047	

Garland Light District
Bourbon County

2023

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2023 Budget Information:	
Total Assessed Valuation for 2022	83,402
Neighborhood Revitalization - 2023	

Revenue Neutral Rate 9.498

Actual Tax Rates for the 2022 Budget:

Fund	Rate
General	10.037
Debt Service	
0	
0	
Total Tax Rates	10.037

Final Assessed Valuation from the November 1, 2021 Abstract	78,907

From the County Treasurer's Budget Information - 2023 Budget Year Estimates:	
Motor Vehicle Tax Estimate	160
Recreational Vehicle Tax Estimate	
16\20 M Vehicle Tax	1
Commercial Vehicle Tax Estimate	
Watercraft Tax Estimate	3
LAVTR	

Computation of Delinquency

Actual Delinquency for 2020 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 5.8%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2021 Budget Certificate Page	
Funds	2021 Expenditure Amounts Budget Authority
General	1,190
Debt Service	
0	
0	
0	
0	

Note: If the 2021 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

Budget Hearing Notice

Official Name: Lynn Hoyt

Official Title: Treasurer

Date: August 22, 2022

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time: 6:00 pm

Location: Garland Community Center

Budget Available at: County Clerk's Office

Combined Revenue Neutral Rate & Bu

Official Name:

Official Title:

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Budget Available at:

Hearing to Exceed the Revenue Neutr

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Input Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2022
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

Only

Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.

You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.

ıdget Hearing Notice

Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".

You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Addittionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).

al Rate Notice Only

If the taxing subdivisin wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the buget

Garland Light District
Bourbon 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	792	160	0	1	0	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	792	160	0	1	0	3

County Treas Motor Vehicle Estimate 160

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 1

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 3

MVT Factor 0.20179

RVT Factor 0.00000

16/20M Factor 0.00097

Comm Veh Factor 0.00000

Watercraft Factor 0.00384

Garland Light District
Bourbon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	455	607	377
Receipts:			
Ad Valorem Tax	1,342	792	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		201	160
Recreational Vehicle Tax		0	0
16/20M Vehicle Tax		1	1
Commercial Vehicle Tax		0	0
Watercraft Tax		3	3
LAVTR		0	0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,342**	**997**	**164**
Resources Available:	**1,797**	**1,604**	**541**
Expenditures:			
Evergy	937	950	950
Tribune	153	190	190
Banking		50	
Miscellaneous Supplies	100	37	
Cash Forward (2023 column)			149
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**1,190**	**1,227**	**1,289**
Unencumbered Cash Balance Dec 31	607	377	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,190	1,227	1,289
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,289
		Tax Required	748
	Delinquent Comp Rate:	5.8%	43
		Amount of 2022 Ad Valorem Tax	791

CPA Summary

State of Kansas
2022 Special District

NOTICE OF BUDGET HEARING

The governing body of
Garland Light District
Bourbon County
will meet on August 22, 2022 at 6:00 pm at Garland Community Center 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 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	1,190	10.045	1,227	10.037	1,289	791	9.488
Debt Service							
Totals	1,190	10.045	1,227	10.037	1,289	791	9.488
						*Revenue Neutral Rate***	*9.498*
Less: Transfers	0		0		0		
Net Expenditures	1,190		1,227		1,289		
Total Tax Levied	832		792		xxxxxxxxxxxxxxx		
Assessed Valuation	82,827		78,907		83,402		

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*

Lynn Hoyt

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF GARLAND LIGHT DISTRICT, HEREBY NOTIFIES BOURBON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRA

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy : _____. The date of our hearing is _____ at _____ AM/PM and wil _____ _____ address in _____, Kansas.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our buc X County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on July 20, 2022.

(Seal)

Lynn Hoyt
Clerk or Officer of Goverr

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Garland Light District
Bourbon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023

State of Kansas
Special District

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LAVTR		0	0
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Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
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CPA Summary