State of Kansas
Special District
2023

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 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	15-1015	5	13,687	8,112	2.532
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	13,687	8,112	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			3,204,206
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

RNR OK

Revenue Neutral Rate: 2.407

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

Joyce J. Carter Treasurer
Sharon Osborne Sexton
Margaret Blasko Secretary

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

GREENWOOD CEMETERY BUDGET HEARING

(First published in the Marysville Advocate on Thursday, July 21, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

GREENWOOD CEMETERY

MARSHALL COUNTY

will meet on August 25, 2022 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, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Greenwood Cemetery Treasurer 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	6,615	2.532	11,914	2.532	13,687	8,112	2.532
Non-Budgeted Funds							
Totals	6,615	2.532	11,914	2.532	13,687	8,112	2.532
					*Revenue Neutral Rate**		2.407
Less: Transfers	0		0		0		
Net Expenditures	6,615		11,914		13,687		
Total Tax Levied	7,288		7,711		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,878,059		3,045,127		3,304,604		

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

Terre Carter

29-1

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 21st day of July, 2022, with subsequent publications being made on the following date:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Sarah Kessinger

Subscribed and sworn to before me this 21 day of July, 2022.

My commission expires: 8-30-22

Notary Public

Printer's fee $ 61.63 7.25 inches

Additional copies $ _____ x $8.50/in.

$61.63

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

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 2.407 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 25, 2022 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 2.407 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 25 day of August 2022 and **SIGNED** by the Governing Body.

Steve J. Carter

Sharon Osborne

Margaret Blasche

Roll Call Vote

A Roll Call Vote of the Greenwood Cemetery Board Members to levy a property tax exceeding the Neutral Rate

earing to Exceed Revenue Neutral Rate Held on August 25, 2022.
Resolution No._____

Governing Body Member	Yes	No	No Vote
TERRE J. CARTER	✓		
SHARON OSBORNE	✓		
MARGARET BLASKE	✓		
TOTAL			

Certified: Terre J. Carter, Treasurer

GREENWOOD CEMETERY
MARSHALL 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	7,711	312	9	160	71	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	7,711	312	9	160	71	2

County Treas Motor Vehicle Estimate 312

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 160

County Treas Commercial Vehicle Tax Estimate 71

County Treas Watercraft Tax Estimate 2

MVT Factor 0.04046

RVT Factor 0.00116

16/20M Factor 0.02075

Comm Veh Factor 0.00921

Watercraft Factor 0.00026

2023

GREENWOOD CEMETERY
MARSHALL 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
None					
	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.

GREENWOOD CEMETERY
MARSHALL 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:										
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, 2022	Payments Due 2022	Payments Due 2023
NONE							
			Total	**0**	**0**	**0**	**0**

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

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,193	8,751	5,021
Receipts:			
Ad Valorem Tax	7,319	7,711	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	330	235	312
Recreational Vehicle Tax	9	12	9
16/20M Vehicle Tax	234	220	160
Commercial Vehicle Tax	72	4	71
Watercraft Tax	4	2	2
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Cemetery Lots Sold	200	0	0
Interest on Idle Funds	5	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,173**	**8,184**	**554**
Resources Available:	**15,366**	**16,935**	**5,575**
Expenditures:			
Contractual	6,615	11,914	13,687
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,615**	**11,914**	**13,687**
Unencumbered Cash Balance Dec 31	8,751	5,021	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	11,222	11,914	13,687
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,687
		Tax Required	8,112
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	8,112

CPA Summary

GREENWOOD CEMETERY

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Machinery & Equipment			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,123	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		12,123
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	147									
Total Receipts	147	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	147
Resources Available:	12,270	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,270
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	12,270	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,270 **
										12,270 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

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GREENWOOD CEMETERY

MARSHALL COUNTY

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Less: Transfers	0		0		0		
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Total Tax Levied	7,288		7,711		xxxxxxxxxxxxxxx		
Assessed Valuation	2,878,059		3,045,127		3,204,004		

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Marysville, KS 66508

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