PUBLIC NOTICE
Published in the Prairie Star on July 14, 2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Grace Lawn Cemetery
Elk County

will meet on September 8, 2022 at 1:00 PM at Hud Community Center, 134 E Washington, Howard 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 Elk 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	36,876	3.875	65,260	3.808	97,504	31,345	3.545
Property Fund	22,506						
Non-Budgeted Funds	200						
Totals	59,582	3.875	65,260	3.808	97,504	31,345	3.545
						*Revenue Neutral Rate***	3.546
Less: Transfers	18,642		0		0		
Net Expenditures	40,940		65,260		97,504		
Total Tax Levied	31,345		31,345		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,196,658		8,232,092		8,840,923		

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

Debra L. Loebuck

State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Grace Lawn 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	17-1330	5	97,504	31,345	
Debt Service	10-113				
Propety Fund		6		#REF!	
		6			
Non-Budgeted Funds		7			
Totals		xxxxxxxxxx	97,504	#REF!	
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 3.546

Assisted by:
Carolyn Brock

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

Rodney Underwood
Robert J. Clark
Debra Roebuck
Terry Smith President
Governing Body

Attest: 9-8, 2022
County Clerk

CPA Summary

Resolution No. 1

A RESOLUTION OF THE Grace Lawn Cemetery, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Grace Lawn Cemetery was calculated as 3.546 mills by the Elk County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Grace Lawn Cemetery :

The Grace Lawn Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.545 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 8 day of September (month and year) and SIGNED by the Governing Body.

Larry Smith
Rodney Indermill
Bob Clark
Connie Russell

Attested:
Debra Roebuck

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Larry Smith	X		
Rodney Indermill	X		
Bob Clark	X		
Connie Russell	X		
Debra Roebuck	X		
Total	5		

Attested: Debra Roebuck

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Grace Lawn Cemetery, HEREBY NOTIFIES THE Elk 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 3.545. The date of our hearing is September 8, 2022 at 1:00 PM and will be held at Hud Community Center, 134 E Washington, Howard, 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 _June 22_, 2022.

(Seal)

Clerk or Officer of Governing Body

Grace Lawn Cemetery
Elk 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
None							
			Total	**0**	**0**	**0**	**0**

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

Grace Lawn Cemetery
Elk 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	31,345	3,030	50	582	183	23
Debt Service	0	0	0	0	0	0
Propety Fund	0	0	0	0	0	0
	0	0	0	0	0	0
Total	31,345	3,030	50	582	183	23

County Treas Motor Vehicle Estimate 3,030

County Treas Recreational Vehicle Estimate 50

County Treas 16/20M Vehicle Estimate 582

County Treas Commercial Vehicle Tax Estimate 183

County Treas Watercraft Tax Estimate 23

MVT Factor 0.09667

RVT Factor 0.00160

16/20M Factor 0.01857

Comm Veh Factor 0.00584

Watercraft Factor 0.00073

2023

Grace Lawn Cemetery
Elk 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
Property	General	13,217			Closing
Flower Fund	General	200			Closing
Munsinger Trust	General	5,225			Closing
	Totals	18,642	0	0	
	Adjustments*				
	Adjusted Totals	18,642	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	67,206	90,314	62,291
Receipts:			
Ad Valorem Tax	35,297	31,345	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,071	3,030
Recreational Vehicle Tax		58	50
16/20M Vehicle Tax		662	582
Commercial Vehicle Tax		185	183
Watercraft Tax		16	23
LAVTR			0
Cash Adjustment	-534		
Sale of Lots	4,600	900	
Openings & Closings	1,050	1,000	
Reimbursements	15		
Transfer from Property Fund	18,642		
Interest on Idle Funds	914		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**59,984**	**37,237**	**3,868**
Resources Available:	**127,190**	**127,551**	**66,159**
Expenditures:			
Operations	16,111	10,000	10,000
Mowing	18,850	22,500	25,000
Stone Maintenance		18,000	18,000
Road Repair	1,750	1,000	1,000
Fence Repairs		2,500	5,000
Stump Removal		1,000	1,000
Budget & Publications	110	200	200
Bank Charges	55	60	60
Capital Outlay		10,000	37,244
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**36,876**	**65,260**	**97,504**
Unencumbered Cash Balance Dec 31	90,314	62,291	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	84,988	94,911	97,504
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	97,504
		Tax Required	31,345
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	31,345

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Propety Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	15,739	0	0
Receipts:			
Cash Adjustment	6,767		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**6,767**	**0**	**0**
Resources Available:	**22,506**	**0**	**0**
Expenditures:			
Building Repairs	239		
Tree Damage	3,425		
Stone Maintenance			
Road Repairs	200		
Transfer to General (Closing)	18,642		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**22,506**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	13,979	10,739	0

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

See Tab A

Grace Lawn 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:		
Flower Fund		**Munsinger Trust Fund**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	200	Cash Balance Jan 1	5,225	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		5,425
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	200	Resources Available:	5,225	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,425
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Prior expenses	200									
Total Expenditures	200	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	200
Cash Balance Dec 31	0	Cash Balance Dec 31	5,225	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,225 **
										5,225 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2023 Special District

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