

CERTIFICATE

2024

To the Clerk of McPherson County, State of Kansas  
We, the undersigned, officers of  
Inman 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 2024; and (3) the  
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

		2024 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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			
<u>Fund</u>	<u>K.S.A.</u>				
General	15-1015	5	22,750	17,108	
Debt Service	10-113				
Non-Budgeted Funds		6			
<b>Totals</b>		xxxxxxx	22,750	17,108	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate

Assisted by:  
Rick Witte  
McP County Administrator  
Address:  
PO Box 646  
McPherson, KS 67460  
Email:  
rwitte@mcpcoks.us

*Jim Swisher*  
*[Signature]*

Attest: 7-21, 2023  
*Hollie D. Melroy*  
County Clerk

Governing Body

CPA Summary

Inman Cemetery  
McPherson County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RV/T	16/20M Veh	Comm Veh	Watercraft
General	14,641	1,185	31	40	93	8
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>14,641</b>	<b>1,185</b>	<b>31</b>	<b>40</b>	<b>93</b>	<b>8</b>

County Treas Motor Vehicle Estimate 1,185

County Treas Recreational Vehicle Estimate 31

County Treas 16/20M Vehicle Estimate 40

County Treas Commercial Vehicle Tax Estimate 93

County Treas Watercraft Tax Estimate 8

MVT Factor 0.08094

RV/T Factor 0.00212

16/20M Factor 0.00273

Comm Veh Factor 0.00635

Watercraft Factor 0.00055





**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,102	8,848	3,015
Receipts:			
Ad Valorem Tax	14,248	14,348	xxxxxxxxxxxxxxxx
Delinquent Tax	229	100	110
Motor Vehicle Tax	1,049	1,267	1,185
Recreational Vehicle Tax	24	29	31
16/20M Vehicle Tax	41	35	40
Commercial Vehicle Tax	84	88	93
Watercraft Tax		10	8
LAVTR			0
In Lieu of Taxes			
Sale of Lots	3,450	800	1,250
Stone Setting	30		
Land Rent	285	225	225
Interest on Idle Funds	6	15	20
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>19,446</b>	<b>16,917</b>	<b>2,962</b>
<b>Resources Available:</b>	<b>31,548</b>	<b>25,765</b>	<b>5,977</b>
Expenditures:			
Personnel	3,360	4,000	6,150
Contractual	9,961	10,000	11,500
Commodities	106	125	150
Insurance	2,682	2,800	2,850
Capital Outlay	6,591	5,825	2,100
Tsfr to Capital Reserve Acct			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>22,700</b>	<b>22,750</b>	<b>22,750</b>
Unencumbered Cash Balance Dec 31	8,848	3,015	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	22,700	22,750	22,750
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			22,750
Tax Required			16,773
Delinquent Comp Rate:	2.0%		335
Amount of 2023 Ad Valorem Tax			17,108

CPA Summary

Inman Cemetery

**NON-BUDGETED FUNDS**

2024

*(Only the actual budget year for 2022 is reported)*

Non-Budgeted Funds

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Capital Reserve	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	25,344	Cash Balance Jan 1		Cash Balance Jan 1		25,344

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	12								
Total Receipts	12	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	25,356	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	25,356

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
	4,042								
Total Expenditures	4,042	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	21,314	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	21,314

\*\* Note: These two block figures should agree.

<b>CPA Summary</b>									
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**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2024

The governing body of  
Inman Cemetery  
McPherson County

will meet on September 13, 2023 at 7:30 P.M. at 50 Arapaho Road Inman, KS 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 City Hall, Inman, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	22,700	0.502	22,750	0.496	22,750	17,108	0.559
Non-Budgeted Funds	4,042						
<b>Totals</b>	<b>26,742</b>	<b>0.502</b>	<b>22,750</b>	<b>0.496</b>	<b>22,750</b>	<b>17,108</b>	<b>0.559</b>
<i>Revenue Neutral Rate**</i>							<i>0.480</i>
Less: Transfers	0		0		0		
Net Expenditures	26,742		22,750		22,750		
Total Tax Levied	14,460		14,641		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	29,221,229		29,618,711		30,624,480		

\*Tax rates are expressed in mills.

\*\*Revenue Neutral Rate as defined by KSA 79-2988

\_\_\_\_\_  
 Jim Swisher  
 Board Member

**Notice of Revenue Neutral Rate Intent**

THE GOVERNING BODY OF Inman Cemetery, HEREBY NOTIFIES THE  
McPherson COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is  
.559. The date of our hearing is Sept 13 at 7:30 AM/PM and will be  
held at 50 Arapaho Rd in Inman, 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, 20    .

WITNESS my hand and official seal on July 12, 2023.

(Seal)

*R. Witts*  
Clerk or Officer of Governing Body

RECEIVED  
JUL 12 2023

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.



Total =

2024 Budget Information

Tax Entity	Exceeded RNR	Publication Date	Hearing Date
DD #1	NA	7/11	7/31
DD #2	NA	7/11	7/31
DD #3	NA	7/11	7/31
County Budget	No	7/26	8/14
FD 1 & Amb	No	7/26	8/14
FD 2 & Amb ✓	YES	8/16	8/28
FD 3	No	7/26	8/14
FD 4 ✓	YES	8/16	8/28
FD 5	No	7/26	8/14
FD 6	No	7/26	8/14
FD 7	No	7/26	8/14
FD 8	No	7/26	8/14
FD 9	No	7/26	8/14
FD 10 ✓	YES	8/16	8/28
Empire Cem	No	7/5	7/24
Inman Cem ✓	YES	8/30	9/13
Marq Cem	No	Marquette	8/2
Marq Library	No	Marquette	8/2
Marq Rec Dist	No	Marquette	10/10
<b>TOWNSHIPS</b>			
Battle Hill	YES	8/23	9/5
Bonaville	No	Lindsborg	8/1
Canton	No	7/19	8/1
Castle	No	7/26	8/12
Delmore	No	8/2	8/14
Empire	YES	8/30	9/13
Groveland	No	7/26	8/15
Gypsum Creek ✓	YES	8/30	9/11
Harper	No	7/19	8/7
Hayes	No	7/19	8/8
Jackson	No	7/19	8/8
King City	No	7/12	7/27
Little Valley ✓	No	7/5	7/26
Lone Tree	YES	8/16	8/29
Marquette	No	Marquette	8/14
McPherson	YES	8/23	9/7
Meridian	No	7/26	8/31
Mound	YES	8/30	9/11
New Gottland ✓	No	7/19	8/7
Smoky Hill	No	Lindsborg	8/10
S. Sharps Creek	No	7/19	8/9
Spring Valley ✓	No	7/19	8/2
Superior	YES	8/23	9/7
Turkey Creek	No	7/26	8/11
Union	No	Lindsborg	8/8

**MCPHERSON SENTINEL**  
**AFFIDAVIT OF PUBLICATION**

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #1256940

STATE OF KANSAS  
SS.  
COUNTY OF MCPHERSON

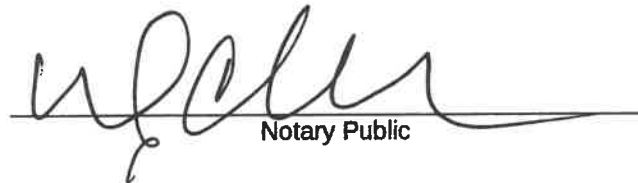
I, Dawn Schnepf, as publisher/agent of  
**MCPHERSON SENTINEL**  
of McPherson County, State of Kansas, state that this  
newspaper is a qualified newspaper, published and of  
general circulation in said county, was published in  
regular edition of said paper, and that the notice of which  
the annexed is a copy was published on the following  
date(s):.

08/30/2023

  
Agent Signature

Subscribed and sworn to before me this

31<sup>st</sup> day of August, A.D. 2023

  
Notary Public

Advertising Fee: \$88.36



Published in McPherson Sentinel  
Aug 30, 2023

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2024

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**Inman Cemetery**  
**McPherson County**

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					<i>Revenue Neutral Rate**</i>		<i>0.480</i>
Less: Transfers	0		0		0		
Net Expenditures	26,742		22,750		22,750		
Total Tax Levied	14,460		14,641		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	29,221,229		29,618,711		30,624,480		

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\_\_\_\_\_  
Jim Swisher  
Board Member

1256940

Resolution No. 2023 - 01

**A RESOLUTION OF THE INMAN CEMETERY, INMAN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Inman Cemetery was calculated as 0.48 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Inman 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 13, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Inman 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 INMAN CEMETERY :**

The Inman Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.48 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 13th day of September 2023 and SIGNED by the Governing Body.

X Jim Swisher  
X James E. Joers

Attested:

James E. Joers

## Roll Call Vote

A Roll Call Vote of the Inman Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate  
Hearing to Exceed Revenue Neutral Rate held on September 13, 2023  
Resolution No. 2023 - 01

Governing Body Member	Yes	No	No Vote
Jim Swisher	X		
Jim Toews	X		
Ramon Klassen			X
<b>TOTAL</b>	<b>2</b>		<b>1</b>

Certified:

James E. Loew