State of Kansas
Special District

CERTIFICATE

2023

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Empire 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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	15-1015	5	22,000	19,906	1.048
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	22,000	19,906	1.048
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			19,001,546
RNR Hearing Notice					Nov. 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 1.010

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

Mark Hupp
Don Krug
Ronald S Peters
Linda Anderson
Sandra Unruh

Governing Body

Attest: 8-19, 2022

Hollie D. Belcoy
County Clerk

McPHERSON COUNTY CLERK KANSAS

CPA Summary

Empire Cemetery
McPherson 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	19,166	1,897	50	31	165	19
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	19,166	1,897	50	31	165	19

County Treas Motor Vehicle Estimate 1,897

County Treas Recreational Vehicle Estimate 50

County Treas 16/20M Vehicle Estimate 31

County Treas Commercial Vehicle Tax Estimate 165

County Treas Watercraft Tax Estimate 19

MVT Factor 0.09898

RVT Factor 0.00261

16/20M Factor 0.00162

Comm Veh Facto 0.00861

Watercraft Facto 0.00099

2023

Empire Cemetery
McPherson 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
General	Cap Imp Reserve	3,000	3,000	3,000	17-1336a
	Totals	3,000	3,000	3,000	
	Adjustments*				
	Adjusted Totals	3,000	3,000	3,000	

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

Empire Cemetery
McPherson 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
			Total	**0**	**0**	**0**	**0**

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

Empire Cemetery
McPherson 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	983	1,310	220
Receipts:			
Ad Valorem Tax	19,394	18,783	xxxxxxxxxxxxxxxx
Delinquent Tax	81	120	100
Motor Vehicle Tax	1,994	1,741	1,897
Recreational Vehicle Tax	52	42	50
16/20M Vehicle Tax	27	27	31
Commercial Vehicle Tax	189	177	165
Watercraft Tax		19	19
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds	1	1	2
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**21,740**	**20,910**	**2,264**
Resources Available:	**22,723**	**22,220**	**2,484**
Expenditures:			
Personnel	11,705	12,500	12,500
Contractual	570	2,000	2,000
Commodities	4,891	3,500	3,500
Capital Outlay	1,247	1,000	1,000
Transfer to Cap Imp Reserve	3,000	3,000	3,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**21,413**	**22,000**	**22,000**
Unencumbered Cash Balance Dec 31	1,310	220	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	22,000	19,166	22,000
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	22,000
		Tax Required	19,516
	Delinquent Comp Rate:	2.0%	390
		Amount of 2022 Ad Valorem Tax	19,906

CPA Summary

Empire Cemetery

NON-BUDGETED FUNDS

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Imp. Reserve			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	11,613	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		11,613
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	19									
Sales	900									
Trsf from Gen	3,000									
Total Receipts	3,919	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,919
Resources Available:	15,532	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	15,532
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	15,532	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	15,532 **
										15,532 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

2023

The governing body of

Empire Cemetery

McPherson County

will meet on September 12, 2022 at 7:00 P.M. at Empire 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 Galva City Hall, Galva, KS 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	21,413	1.147	22,000	1.065	22,000	19,906	1.048
Debt Service							
Non-Budgeted Funds							
Totals	21,413	1.147	22,000	1.065	22,000	19,906	1.048
						*Revenue Neutral Rate***	*1.010*
Less: Transfers	3,000		3,000		3,000		
Net Expenditures	18,413		19,000		19,000		
Total Tax Levied	19,632		19,166		xxxxxxxxxxxxxxxxx		
Assessed Valuation	17,122,990		18,008,527		18,997,548		

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*

Linda Andersen

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Linda Andersen

Resolution No. 2022 - 01

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

WHEREAS, the Revenue Neutral Rate for the Empire Cemetery was calculated as 1.010 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Empire 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 12, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Empire 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 EMPIRE CEMETERY:

The Empire Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.010 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 12nd day of September 2022 and SIGNED by the Governing Body.

Sandra Unruh

Donnie C. Unruh

Mark Hopper

Linda Anderson

Attested:
Robert Anderson

The McPherson Sentinel
AFFIDAVIT OF PUBLICATION

AFFIDAVIT OF PUBLICATION : #290760

STATE OF KANSAS
SS.
COUNTY OF McPherson

I, Dawn Schnepf, as publisher/agent of

The McPherson Sentinel

of McPherson County, State of Kansas, states 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 attached notice was published in said newspapers on the following date(s):

8/24/2022,

Dawn R. Schnepf
Agent Signature

Subscribed and sworn to before me this

25th day of August, A.D., 2022.

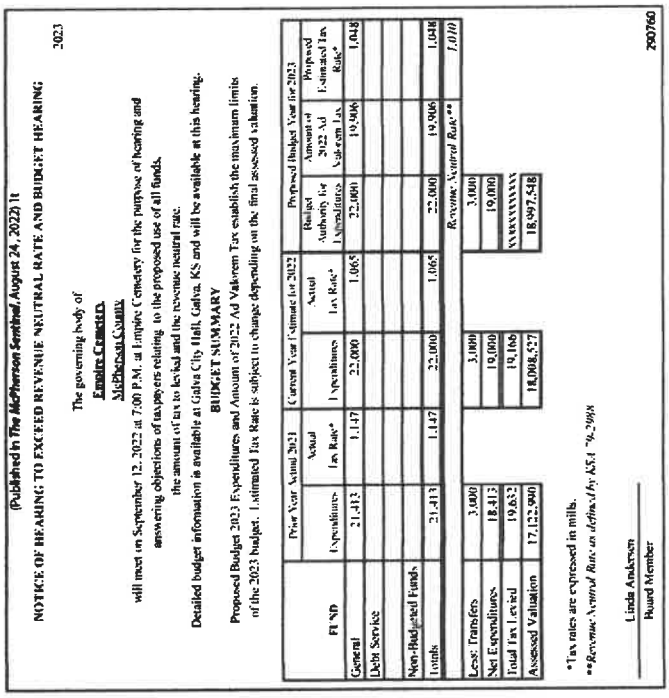
Notary Public.

Advertising Fee: $90.78

WENDY CHROBAK
Notary Public, State of Kansas
My Appointment Expires
11-22-2024

2024

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(Published in *The McPherson Sentinel*, August 24, 2022) 1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

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McPherson County
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**Revenue Neutral Rate as defined by KSA 79-2988

Linda Anderson
Board Member

290760

Roll Call Vote

A Roll Call Vote of the Empire Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 12, 2023

Resolution No. 2022 - 01 2022

Governing Body Member	Yes	No	No Vote
Don Unruh	X		
Sandra Unruh	X		
Emma Perera	X		
Linda Andersen	X		
Mark Hoppes			X
TOTAL	4	0	1

Certified:

Linda K Andersen