# CERTIFICATE

2024

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

| Table of Contents: | | Page No. | 2024 Adopted Budget: 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 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 17-1330 | 5 | 645,000 | 338,317 | 1.932 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 645,000 | 338,317 | 1.932 |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

175,113,900

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 1.829

Assisted by:

Address:

Email:

Dennis W. Higgins Chairman

Attest: October 28, 2023

Shila Brown
County Clerk

OFFICIAL SEAL GRANT COUNTY CLERK

Governing Body

**CPA Summary**

Grant County Cemetery District
Grant 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 | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 318,617 | 13,964 | 254 | 465 | 3,028 | 46 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 318,617 | 13,964 | 254 | 465 | 3,028 | 46 |

County Treas Motor Vehicle Estimate 13,964

County Treas Recreational Vehicle Estimate 254

County Treas 16/20M Vehicle Estimate 465

County Treas Commercial Vehicle Tax Estimate 3,028

County Treas Watercraft Tax Estimate 46

MVT Factor 0.04383

RVT Factor 0.00080

16/20M Factor 0.00146

Comm Veh Facto 0.00950

Watercraft Factor 0.00014

2024

Grant County Cemetery District
Grant County

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2022 | Current Amount for 2023 | Proposed Amount for 2024 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Totals | 0 | 0 | 0 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Grant County Cemetery District
Grant County

2024

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2023 | Date Due | | Amount Due 2023 | | Amount Due 2024 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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, 2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | **Total** | **0** | **0** | **0** | **0** |

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

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 180,216 | 124,913 | 265,026 |
| Receipts: | | | |
| Ad Valorem Tax | 139,401 | 318,617 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 2,448 | 1,500 | 1,500 |
| Motor Vehicle Tax | 9,221 | 6,620 | 13,964 |
| Recreational Vehicle Tax | 181 | 100 | 254 |
| 16/20M Vehicle Tax | 364 | 500 | 465 |
| Commercial Vehicle Tax | 2,223 | 2,000 | 3,028 |
| Watercraft Tax | 31 | 35 | 46 |
| LAVTR | 0 | 0 | 0 |
| In Lieu of Taxes | 0 | 0 | 0 |
| Rental | 1 | 1 | 0 |
| Royalties and Rents | 604 | 300 | 500 |
| Lot Sales | 6,150 | 5,000 | 6,000 |
| Open/Close Fees | 15,200 | 14,000 | 14,000 |
| Site Marking | 475 | 800 | 800 |
| Sale of Asset | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 63 | 550 | 600 |
| Neighborhood Revitalization Rebate | -290 | -410 | 0 |
| Miscellaneous | 1,488 | 500 | 500 |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **177,560** | **350,113** | **41,657** |
| **Resources Available:** | **357,776** | **475,026** | **306,683** |
| Expenditures: | | | |
| Personal Services | 94,523 | 100,000 | 100,000 |
| Contractual Services | 45,114 | 40,000 | 45,000 |
| Commodities | 13,262 | 20,000 | 25,000 |
| Capital Outlay | 79,964 | 50,000 | 475,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **232,863** | **210,000** | **645,000** |
| Unencumbered Cash Balance Dec 31 | 124,913 | 265,026 | xxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 485,000 | 485,000 | 645,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 645,000 |
| | | Tax Required | 338,317 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 338,317 |

**CPA Summary**

State of Kansas
Special District

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

2024

The governing body of

**Grant County Cemetery District**

Grant County

will meet on September 14, 2023 at 11:45 a.m. at Grant County Courthouse Conference Room 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 Grant County Courthouse Cemetery Office 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.

| | Prior Year Actual 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 232,863 | | 210,000 | 1.814 | 645,000 | 338,317 | 1.941 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 232,863 | 0.000 | 210,000 | 1.814 | 645,000 | 338,317 | 1.941 |
| | | | | | | *Revenue Neutral Rate*** | *1.829* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 232,863 | | 210,000 | | 645,000 | | |
| Total Tax Levied | 318,617 | | 318,617 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 175,715,991 | | 175,715,991 | | 174,303,528 | | |

Outstanding Indebtedness,

| Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| 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*

Darrin Figgins

Meaghan Noriega, being first duly sworn, and says:

That she is a Reporter for The Ulysses News, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Grant County, Kansas, with a general paid circulation on a weekly basis in Grant 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 Ulysses 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 31 day of August, 2023, with subsequent publications being made on the following dates:

_____, 2023

_____, 2023

_____, 2023

(Sign) Connie H

Subscribed and sworn to before me this 31 day of August 31, 2023.

Meaghan Noriega (Notary Public)

My commission expires 08/04/2027

(stamp) MEAGHAN NORIEGA
Notary Public, State of Kansas
My Appointment Expires 8/4/2027

| | |
|---|---|
| Publication fee | $ 71.96 |
| Notary fee | $ |
| Additional copies | $ |
| Total Fee | $ 71.96 |

Published in The Ulysses News on Thursday, August, 31 2023, 1x

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
Grant County Cemetery District
Grant County

will meet on September 14, 2023 at 11:45 a.m. at Grant County Courthouse Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Grant County Courthouse Cemetery Office 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.

| | Prior Year Actual 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget authority for Expenditures | Amount of 2023 Ad Valorem Tax | Estimated Tax Rate* |
| General | 317,041 | | 314,000 | 1.814 | 321,000 | 308,117 | 1.941 |
| Other Services | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 317,041 | 0.000 | 314,000 | 1.814 | 321,000 | 308,117 | 1.941 |
| | | | | | | Revenue Neutral Rate** | 1.879 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 317,041 | | 314,000 | | 321,000 | | |
| Total Tax Levied | 308,117 | | 173,000 | | 308,117 | | |
| Assessed Valuation | 170,731,991 | | 173,731,991 | | 170,731,991 | | |

Outstanding Indebtedness

| | 2021 | 2022 | 2023 |
|---|---|---|---|
| Jan 1: | | | |
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

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

Darla Hagler

Resolution No. 2023-02

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

**WHEREAS,** the Revenue Neutral Rate for the 2024 Budget was calculated as 1.829 mills by the Grant County Clerk; and

**WHEREAS,** the budget proposed by the Governing Body of the Grant County Cemetery District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS,** the Governing Body held a hearing on September 14, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS,** the Governing Body of the Grant County Cemetery District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE GRANT COUNTY CEMETERY DISTRICT:**

The Grant County Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.941 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 14th day of September, 2023 and SIGNED by the Governing Body.

Darrin W. Figgins

Bobbi J. Higgs

David Kinkelaar

[illegible]

Attested: Paula Shapland

# Roll Call Vote

A Roll Call Vote of the Grant County Cemetery District To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 14, 2023
Resolution No. 23-02

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Darrin Figgins | x | | |
| Bobbi Higgs | x | | |
| Vacancy | | | |
| David Kinkelaar | x | | |
| Paul Mitchell | x | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

Paula Shepherd