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 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	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	98,364	31,345	✓
Debt Service	10-113				
		6		#REF!	
		6			
Non-Budgeted Funds		7			
Totals		xxxxxxxxxx	98,364	#REF!	
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 3.195

Assisted by:
Carolyn Brock

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

Rodney Indermill
Jerry Smith
[illegible]
[illegible]
Debra Roebuck

Attest: 9/18, 2023

[illegible]
County Clerk

Governing Body

CPA Summary

Resolution No. 23.01

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 3.195 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 14, 2023 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 3.195 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 14 day of September (month and year) and SIGNED by the Governing Body.

Rodney Indermill
Larry Smith
Benji Crupper
Robert S Clark
Debra Roebuck

Attested:

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Larry Smith	✓		
~~Rodney Indermill~~ RS			
Debra Roebuck	✓		
Benji Crupper	✓		
Rodney Indermill	✓		
Bob Clark	✓		
Total			

Attested: _____

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Grace Lawn Cemetery
Elk County
will meet on September 14, 2023 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 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	49,214	3.808	53,310	3.546	98,364	31,345	3.194
Trust	266						
Totals	49,480	3.808	53,310	3.546	98,364	31,345	3.194
						*Revenue Neutral Rate***	*3.195*
Less: Transfers	18,642		0		0		
Net Expenditures	30,838		53,310		98,364		
Total Tax Levied	31,345		31,345		xxxxxxxxxxxxxxxx		
Assessed Valuation	8,232,092		8,840,692		9,812,437		

*Tax rates are expressed in mills.

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

Debra L. Loebuck

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 3.194. The date of our hearing is September 14, 2023 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, 2023_.

WITNESS my hand and official seal on 6-21, 2023.

(Seal)

Debra Roebuck
Clerk or Officer of Governing Body

Grace Lawn Cemetery
Elk 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	31,345	2,828	52	537	167	30
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	31,345	2,828	52	537	167	30

County Treas Motor Vehicle Estimate 2,828

County Treas Recreational Vehicle Estimate 52

County Treas 16/20M Vehicle Estimate 537

County Treas Commercial Vehicle Tax Estimate 167

County Treas Watercraft Tax Estimate 30

MVT Factor 0.09022

RVT Factor 0.00166

16/20M Factor 0.01713

Comm Veh Factor 0.00533

Watercraft Factor 0.00096

Grace Lawn Cemetery
Elk 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
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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	90,314	80,702	63,405
Receipts:			
Ad Valorem Tax	35,727	31,345	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,030	2,828
Recreational Vehicle Tax		50	52
16/20M Vehicle Tax		582	537
Commercial Vehicle Tax		183	167
Watercraft Tax		23	30
LAVTR			0
Cash Adjustment			
Sale of Lots	300		
Openings & Closings	2,842	800	
Reimbursements			
Transfer from Property Fund			
Donations	350		
Interest on Idle Funds	383		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**39,602**	**36,013**	**3,614**
Resources Available:	**129,916**	**116,715**	**67,019**
Expenditures:			
Operations	29,008	10,000	10,000
Mowing	17,350	25,000	25,000
Stone Maintenance		9,000	18,000
Road Repair	2,670	1,000	1,000
Fence Repairs		5,000	5,000
Tree Maintenance		3,000	1,000
Budget & Publications	186	250	250
Bank Charges		60	60
Capital Outlay			38,054
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**49,214**	**53,310**	**98,364**
Unencumbered Cash Balance Dec 31	80,702	63,405	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	94,911	97,504	98,364
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	98,364
		Tax Required	31,345
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	31,345

CPA Summary

Grace Lawn Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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	0	Cash Balance Jan 1	5,225	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		5,225
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	5,225	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,225
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Expense	266							
Total Expenditures	0	Total Expenditures	266	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	266
Cash Balance Dec 31	0	Cash Balance Dec 31	4,959	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	4,959 **
										4,959 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2024 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Grace Lawn Cemetery

Elk County

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

Debra L. Loebuck

Angela Cook
Clerk

PUBLIC NOTICE
Published in the Prairie Star on July 13, 2023

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Debra L. Lochuck