State of Kansas
Special District
2023

SCANNED

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 10, Wheatland Jt
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the 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	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	16,655	4,544	1.101
Debt Service	10-113				
Totals		xxxxxxxx	16,655	4,544	1.101
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Brown County	2,379,288
Atchison County	1,033,374
Jackson County	713,939
0	
0	
Nov 1, 2022 Total Assessed Valuation	4,126,601

Revenue Neutral Rate: 1.113

Assisted by:
Carolyn Brock

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

Date Attested: . 2022

County Clerk

Governing Body

CPA Summary

Cemetery # 10, Wheatland Jt
Brown 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	4,544	288	6	46	11	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4,544	288	6	46	11	1

County Treas Motor Vehicle Estimate 288

County Treas Recreational Vehicle Estimate 6

County Treas 16/20M Vehicle Estimate 46

County Treas Commercial Vehicle Tax Estimate 11

County Treas Watercraft Tax Estimate 1

MVT Factor 0.06338

RVT Factor 0.00132

16/20M Factor 0.01012

Comm Veh Factor 0.00242

Watercraft Factor 0.00022

2023

Cemetery # 10, Wheatland Jt
Brown 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Cemetery # 10, Wheatland Jt
Brown 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**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,267	13,126	11,719
Receipts:			
Ad Valorem Tax	5,642	4,544	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		125	288
Recreational Vehicle Tax		3	6
16/20M Vehicle Tax		18	46
Commercial Vehicle Tax		12	11
Watercraft Tax		1	1
LAVTR			0
Sale of Lots			
Donations	100		
Interest of CD	68	40	40
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,810**	**4,743**	**392**
Resources Available:	**17,077**	**17,869**	**12,111**
Expenditures:			
Operations	244	800	800
Mowing	3,500	5,000	5,000
Improvements			10,505
Budget & Publications	170	250	250
Bank Charges	37	100	100
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,951**	**6,150**	**16,655**
Unencumbered Cash Balance Dec 31	13,126	11,719	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	13,277	14,804	16,655
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,655
		Tax Required	4,544
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	4,544

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cemetery # 10, Wheatland Jt
Brown County
will meet on August 30, 2022 at 7:00 PM at Horton City Hall, 205 E Eight, Horton for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at Brown County Clerk's office and will be available at this hearing.

SUPPORTING COUNTIES
Brown County (home county) Atchison County, Jackson County

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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	3,951	1.152	6,150	1.131	16,655	4,544	1.101
Totals	3,951	1.152	6,150	1.131	16,655	4,544	1.101
						*Revenue Neutral Rate***	*1.113*
Less: Transfers	0		0		0		
Net Expenditures	3,951		6,150		16,655		
Total Tax Levied	4,544		4,544		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	3,943,041		4,017,851		4,126,601		

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

Darryl Hundley

Resolution No. _____

A RESOLUTION OF THE Cemetery # 10, Wheatland Jt, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Cemetery # 10, Wheatland Jt was calculated as 1.113 mills by the Brown County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Cemetery # 10, Wheatland Jt will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 30, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Cemetery # 10, Wheatland Jt, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Cemetery # 10, Wheatland Jt:

The Cemetery # 10, Wheatland Jt shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.101 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 30 day of August (month and year) and SIGNED by the Governing Body.

Susan C Gordon
Mary I. Oswald
Judith A. Tollefson
Darryl J Hundley
Evonne Chism
Eric N Chism

Attested:

_____

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Susan C Gordon	X		
Mary I Oswald	X		
Judith A Tollefson	X		
Darryl J Hundley	X		
Evonne Chism	X		
Noland Chism	X		
Total			

Attested: _____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 10, Wheatland Jt, HEREBY NOTIFIES THE Brown 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 1.101. The date of our hearing is August 30, 2022 at 7:00 PM and will be held at Horton City Hall, 205 E Eight, Horton, 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 16, 2022.

(Seal)

Barbara Summers
Clerk or Officer of Governing Body
Deputy clerk

SEAL OF COUNTY CLERK · BROWN COUNTY, KANSAS ·

First published in the Horton Headlight June 30, 2022)

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					*Revenue Neutral Rate***		*1.113*
ss Transfers	0		0		0		
Expenditures	3,951		6,150		16,655		
al Tax Levied	4,544		4,544		xxxxxxxxxxxxxxxx		
sessed Valuation	3,943,041		4,017,851		4,126,601		

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

Darryl Hundley

LICATION

OUNTY, SS:

sworn, deposes and says: That he is
it a weekly newspaper printed in the
and of general circulation in Brown
aid circulation on a yearly basis in
said newspaper is not a trade, reli-

shed at least weekly 50 times a year;
y and uninterruptedly in said county
five years prior to the first publica-
dmitted at the post office of Horton
icals postage paid.
e copy thereof and was published in
l newspaper for ____ consecutive
of being made as aforesaid on the
June, 2022, with
ade on the following dates:

_____, 20___

_____, 20___

_____, 20___

Publisher

Subscribed and sworn to before me this 14th
day of July, 2022.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____