State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 8, Walnut Township

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	22,983	7,943	.289
Debt Service	10-113				
Totals		xxxxxxxxxx	22,983	7,943	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			27,508,041
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 0.289

Assisted by:
Carolyn Brock

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

Attest: August 24, 2023
Nicole McLee
County Clerk

Governing Body

CPA Summary

Cemetery # 8, Walnut Township
Brown 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	7,943	261	6	42	33	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	7,943	261	6	42	33	1

County Treas Motor Vehicle Estimate 261

County Treas Recreational Vehicle Estimate 6

County Treas 16/20M Vehicle Estimate 42

County Treas Commercial Vehicle Tax Estimate 33

County Treas Watercraft Tax Estimate 1

MVT Factor 0.03286

RVT Factor 0.00076

16/20M Factor 0.00529

Comm Veh Factor 0.00415

Watercraft Factor 0.00013

2024

Cemetery # 8, Walnut Township
Brown 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
None					
	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.

Cemetery # 8, Walnut Township
Brown 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.

Cemetery # 8, Walnut Township
Brown County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	23,220	26,109	14,667
Receipts:			
Ad Valorem Tax	8,301	7,943	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		271	261
Recreational Vehicle Tax		6	6
16/20M Vehicle Tax		41	42
Commercial Vehicle Tax		16	33
Watercraft Tax		1	1
LAVTR			0
Sale of Lots			
Opening & Closing			
Donations for Fence & Sign Post	110		
Reimbursements			
Interest on Idle Funds	69	30	30
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,480**	**8,308**	**373**
Resources Available:	**31,700**	**34,417**	**15,040**
Expenditures:			
Operations	445	1,000	1,000
Mowing	4,950	10,000	10,000
Stone Maintenance		3,000	3,000
Road Repairs			
Improvements		5,000	8,233
Insurance		500	500
Budget & Publications	196	250	250
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**5,591**	**19,750**	**22,983**
Unencumbered Cash Balance Dec 31	26,109	14,667	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	19,491	26,115	22,983
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,983
		Tax Required	7,943
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	7,943

CPA Summary

State of Kansas
2024 Special District

NOTICE OF BUDGET HEARING

The governing body of
Cemetery # 8, Walnut Township
Brown County
will meet on August 22, 2023 at 6:30 PM at Walnut Township Shed, 310 Front St, Fairview for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Brown 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	5,591	0.318	19,750	0.306	22,983	7,943	0.289
Totals	5,591	0.318	19,750	0.306	22,983	7,943	0.289
						*Revenue Neutral Rate**	0.289
Less: Transfers	0		0		0		
Net Expenditures	5,591		19,750		22,983		
Total Tax Levied	7,993		7,943		xxxxxxxxxxxxxxx		
Assessed Valuation	24,989,275		26,004,244		27,504,424		

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

Liz Brey

PAS/08

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
NEMAHA COUNTY } ss.

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , Kansas 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 one consecutive week(s). The first publication thereof being made as aforesaid on the day of June 28, 2023, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Tim K Kellenberger

Subscribed and sworn to before me this 29 day of June, 2023

Heather D Stewart
Notary Public

My commission expires: 11/15/25

Printer's Fee $_____

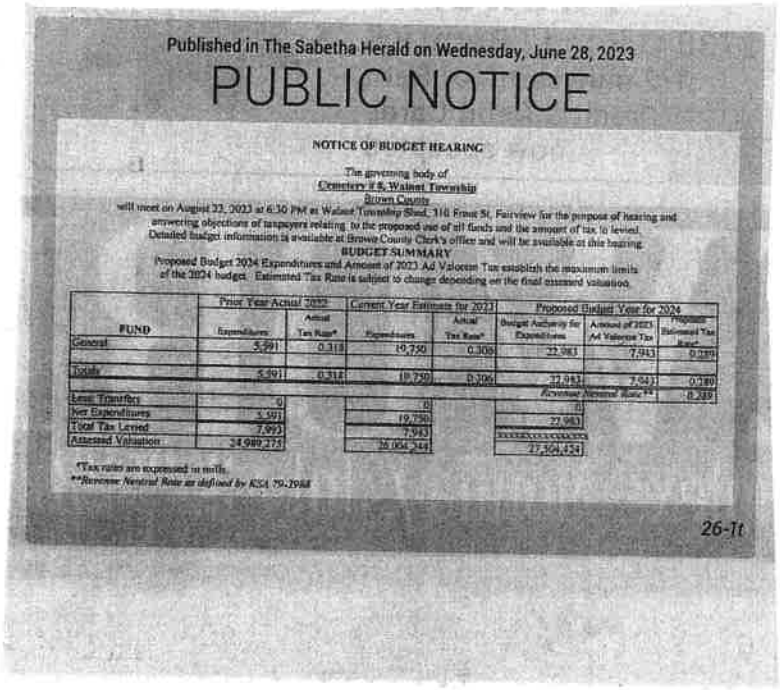
Additional Copies $ _____

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Affidavit and proof of publication examined, approved and filed this_____ day of _____20___

District Magistrate Judge _____

EXHIBIT "A"



Published in The Sabetha Herald on Wednesday, June 28, 2023

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

The governing body of
Cemetery #5, Walnut Township
Brown County

will meet on August 23, 2023 at 6:30 PM at Walnut Township Shed, 316 Front St, Fairview for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Brown 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.

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	5,991	0.318	19,750	0.306	27,943	7,943	0.289
Totals	5,991	0.318	19,750	0.306	27,943	7,943	0.289
					Revenue Neutral Rate**		0.289
Less: Transfers	0		0		0		
Net Expenditures	5,991		19,750		27,943		
Total Tax Levied	7,992		7,943				
Assessed Valuation	24,980,272		26,004,249		27,504,424		

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

26-1t

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 8, Walnut Township, HEREBY NOTIFIES THE Brown 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 0.289. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

XXXX 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 June 16, 2023.

(Seal)

Brent Preston MEMBER
Clerk or Officer of Governing Body