State of Kansas
City

2024

CERTIFICATE

To the Clerk of BROWN, State of Kansas
We, the undersigned, officers of
EVEREST
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 expenditure for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations

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 of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	229,000	57,601	34.615
Debt Service	10-113				
Library	12-1220				
Spec. Fire & Police	12-11a03	7	7,000	4,897	2.946
Library	12-1220	7	8,000	6,763	4.027
Special Highway		8	18,781		
City Hall		8			
Trash Collection		9	25,000		
		9			
Sewer		10	15,000		
Water		10	70,000		
Totals		xxxxxx	372,781	69,261	41.558
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,655,691
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 41.558

Assisted by:
JAMES T. SCHERER, CPA

Address:
109 S 6TH
HIAWATHA, KS 66434
Email:
jim@jtscpa.com

Date Attested: August 23, 2023

Nicole M Lee
County Clerk

Governing Body

EVEREST

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	57,083	9,718	284	486	0	52
Debt Service						
Library						
Spec. Fire & Police	5,976	1,017	30	51	0	5
Library	6,731	1,146	34	57	0	0
TOTAL	69,790	11,881	348	594	0	57

County Treas Motor Vehicle Estimate 11,881

County Treas Recreational Vehicle Estimate 348

County Treas 16/20M Vehicle Estimate 594

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 57

Motor Vehicle Factor 0.17024

Recreational Vehicle Factor 0.00499

16/20 Vehicle Factor 0.00851

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00082

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
General	Special Highway	9,617	10,000	10,000	68-590
	Totals	9,617	10,000	10,000	
	Adjustments*				
	Adjusted Totals	9,617	10,000	10,000	

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

State of Kansas
City

EVEREST

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
USDA RD	10/1/2010	10/1/2050	2.25	545,000	428,781	10/21	10/21	9,663	11,144		
USDA RD	10/1/2010	10/1/2050	2.25	160,800	126,510	10/21	10/21	2,846	3,292		
Total G.O. Bonds					**555,291**			**12,509**	**14,436**	**0**	**0**
Revenue Bonds:											
USDA RD	10/1/2010	10/1/2050	2.25							9,397	11,410
USDA RD	10/1/2010	10/1/2050	2.25							2,772	3,367
Total Revenue Bonds					**0**			**0**	**0**	**12,169**	**14,777**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**555,291**			**12,509**	**14,436**	**12,169**	**14,777**

EVEREST 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	132,361	152,887	101,709
Receipts:			
Ad Valorem Tax	52,781	57,083	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	10,834	12,902	9,718
Recreational Vehicle Tax	231	363	284
16/20M Vehicle Tax	741	636	486
Commercial Vehicle Tax	86	273	0
Watercraft Tax		65	52
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	37,621	33,000	38,000
Franchise Tax	21,008	19,000	21,000
Licenses			
Building Permits			
State of Kansas			
ARPA Funds	20,907		
In Lieu of Tax (IRB)			
Interest on Idle Funds	139		150
Neighborhood Revitalization Rebate			0
Miscellaneous	10,185		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**154,533**	**123,322**	**69,690**
Resources Available:	**286,894**	**276,209**	**171,399**
Expenditures:			
General Government	104,816	150,000	175,000
Transfer to Spec. Highway	9,617	10,000	10,000
Employee Benefits	4,754		5,500
Insurance	14,820		17,500
Capital Outlay		14,500	21,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**134,007**	**174,500**	**229,000**
Unencumbered Cash Balance Dec 31	152,887	101,709	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	174,500	174,500	229,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	229,000
		Tax Required	57,601
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**57,601**

CPA Summary

EVEREST 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Spec. Fire & Police**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	1,000
Receipts:			
Ad Valorem Tax	4,800	5,976	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,057	902	1,017
Recreational Vehicle Tax	23	33	30
16/20M Vehicle Tax	72	58	51
Commercial Vehicle Tax	8	25	0
Watercraft Tax		6	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,960**	**7,000**	**1,103**
Resources Available:	**5,960**	**7,000**	**2,103**
Expenditures:			
Fire Department	5,960	6,000	7,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,960**	**6,000**	**7,000**
Unencumbered Cash Balance Dec 31	0	1,000	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	70,000	7,000	7,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,000
		Tax Required	4,897
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	4,897

Adopted Budget

Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	5,840	6,731	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,327	1,120	1,146
Recreational Vehicle Tax	28	40	34
16/20M Vehicle Tax	91	71	57
Commercial Vehicle Tax		31	0
Watercraft Tax	11	7	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,297**	**8,000**	**1,237**
Resources Available:	**7,297**	**8,000**	**1,237**
Expenditures:			
Barnes Reading Room	7,297	8,000	8,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**7,297**	**8,000**	**8,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	8,000	8,000	8,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,000
		Tax Required	6,763
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	6,763

CPA Summary

EVEREST 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,404	1,781	1,281
Receipts:			
State of Kansas Gas Tax	7,176	8,000	7,500
County Transfers Gas		0	0
City Transfer	9,617	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,793**	**18,000**	**17,500**
Resources Available:	**18,197**	**19,781**	**18,781**
Expenditures:			
Street Repair and Maint	16,416	18,500	18,781
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**16,416**	**18,500**	**18,781**
Unencumbered Cash Balance Dec 31	1,781	1,281	0
2022/2023/2024 Budget Authority Amount:	18,500	18,500	18,781

Adopted Budget **City Hall**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	74	124	124
Receipts:			
Charges to Customers	50		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**50**	**0**	**0**
Resources Available:	**124**	**124**	**124**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	124	124	124
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

EVEREST 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Collection**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	30,749	20,201	25,201
Receipts:			
Charges to Customers	19,894	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,894**	**20,000**	**20,000**
Resources Available:	**50,643**	**40,201**	**45,201**
Expenditures:			
Operations	16,692	15,000	25,000
Capital Improvements	13,750	0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**30,442**	**15,000**	**25,000**
Unencumbered Cash Balance Dec 31	20,201	25,201	20,201
2022/2023/2024 Budget Authority Amount:	15,000	15,000	25,000

See Tab A

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

EVEREST 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,182	28,994	33,994
Receipts:			
Charges to Customers	18,752	18,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**18,752**	**18,000**	**20,000**
Resources Available:	**39,934**	**46,994**	**53,994**
Expenditures:			
Operations	10,940	13,000	15,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,940**	**13,000**	**15,000**
Unencumbered Cash Balance Dec 31	28,994	33,994	38,994
2022/2023/2024 Budget Authority Amount:	10,940	13,000	15,000

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,732	0	0
Receipts:			
Collections From Customers	64,866	64,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**64,866**	**64,000**	**70,000**
Resources Available:	**70,598**	**64,000**	**70,000**
Expenditures:			
Operations	43,652	37,054	43,054
Debt Service	26,946	26,946	26,946
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**70,598**	**64,000**	**70,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	76,005	73,945	70,000

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
EVEREST
will meet on August 14, 2023 at 6:00 pm at Northfield Village Community Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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 for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	134,007	40.776	174,500	36.143	229,000	57,601	34.300
Debt Service							
Library		4.553		4.262			
Spec. Fire & Police	5,960	3.751	6,000	3.784	7,000	4,897	2.916
Library	7,297		8,000		8,000	6,763	4.027
Special Highway	16,416		18,500		18,781		
City Hall							
Trash Collection	30,442		15,000		25,000		
Sewer	10,940		13,000		15,000		
Water	70,598		64,000		70,000		
Totals	275,660	49.080	299,000	44.189	372,781	69,261	41.243
						*Revenue Neutral Rate***	*41.558*
Less: Transfers	9,617		10,000		10,000		
Net Expenditure	266,043		289,000		362,781		
Total Tax Levied	70,527		69,790		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,429,161		1,579,375		1,679,353		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	583,245	569,958	555,291
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	583,245	569,958	555,291

*Tax rates are expressed in mills

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

Amy Purcell
City Official Title: City Clerk

(First published in the Horton Headlight July 20, 2023)

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EVEREST
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Detailed budget information is available at City Hall and will be available at this hearing.

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	134,007	40.776	174,500	36.143	229,000	57,601	34.300
Debt Service							
Library		4.553		4.262			
Spec. Fire & Police	5,960	3.751	6,000	3.784	7,000	4,897	2.916
Library	7,297		8,000		8,000	6,763	4.027
Special Highway	16,416		18,500		18,781		
City Hall							
Trash Collection	30,442		15,000		25,000		
Sewer	10,940		13,000		15,000		
Water	70,598		64,000		70,000		
Totals	275,660	49.080	299,000	44.189	372,781	69,261	41.243
Less: Transfers	9,617		10,000		10,000	*Revenue Neutral Rate***	*41.558*
Net Expenditure	266,043		289,000		362,781		
Total Tax Levied	70,527		69,790		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,429,161		1,579,375		1,679,353		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	583,245	569,958	555,291
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	583,245	569,958	555,291

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

Amy Purcell
City Official Title: City Clerk

(First published in the Horton Headlight July 20, 2023)

uly 20, 2023)

NOTICE OF BUDGET HEARING

The governing body of
KYEREST
0 pm at Northfield Village Community Room for the purpose of hearing and
relating to the proposed use of all funds and the amount of ad valorem tax.
tion is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

rrent Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
s subject to change depending on the final assessed valuation.

2	Current Year Estimate for 2023		Proposed Budget for 2024		
ual ate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
76	174,500	36.143	229,000	57,601	34.300
53		4.262			
51	6,000	3.784	7,000	4,897	2.916
	8,000		8,000	6,763	4.027
	18,500		18,781		
	15,000		25,000		
	13,000		15,000		
	64,000		70,000		
080	299,000	44.189	372,781	69,261	41.243
				*Revenue Neutral Rate***	*41.558*
	10,000		10,000		
	289,000		362,781		
	69,790		xxxxxxxxxxxxxxxxx		
	1,579,375		1,679,353		

2022	2023
569,958	555,291
0	0
0	0
0	0
569,958	555,291

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is 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 Horton Kansas, in said County as periodicals postage paid.

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 20 day of July, 2023, with subsequent publications being made on the following dates:

_____, 20__

_____, 20__

_____, 20__

Dana D. Foley
Publisher

Subscribed and sworn to before me this 20th day of July, 2023.

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 $

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF EVEREST, HEREBY NOTIFIES THE BROWN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate.

The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

__X__ 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 July 20, 2023.

Brown County Clerk Deputy

(Seal)

AMY PURCELL

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

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 As Beginning of 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

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