State of Kansas
Special District
2023

SCANNED

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 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 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	26,115	7,943	.306
Debt Service	10-113				
Totals		XXXXXXXXXX	26,115	7,943	.306
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			26,004,244
RNR Hearing Notice					Nov. 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 0.306

Assisted by:
Carolyn Brock

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

Brad Lentz MEMBER
Michael Gray
Judith A Gray Sec/Treas
Dick VanLaeken press

SEAL OF COUNTY CLERK'S BROWN COUNTY KANSAS

ATTEST: Sept. 1, 2022
Dawn M. Boyles
County Clerk

Governing Body

CPA Summary

Cemetery # 8, Walnut Township
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	7.993	271	6	41	16	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	7.993	271	6	41	16	1

County Treas Motor Vehicle Estimate 271

County Treas Recreational Vehicle Estimate 6

County Treas 16/20M Vehicle Estimate 41

County Treas Commercial Vehicle Tax Estimate 16

County Treas Watercraft Tax Estimate 1

MVT Factor 0.03390

RVT Factor 0.00075

16/20M Factor 0.00513

Comm Veh Factor 0.00200

Watercraft Factor 0.00013

2023

Cemetery # 8, Walnut Township
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 # 8, Walnut Township
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**	**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

State of Kansas
2023 Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	22,095	23,220	17,807
Receipts:			
Ad Valorem Tax	8,522	7,993	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		255	271
Recreational Vehicle Tax		5	6
16/20M Vehicle Tax		33	41
Commercial Vehicle Tax		20	16
Watercraft Tax		1	1
LAVTR			0
Sale of Lots	600		
Opening & Closing	200		
Donations for Fence & Sign Post	25		
Reimbursements			
Interest on Idle Funds	27	30	30
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,374**	**8,337**	**365**
Resources Available:	**31,469**	**31,557**	**18,172**
Expenditures:			
Operations	379	1,000	1,000
Mowing	7,700	9,000	10,000
Stone Maintenance		3,000	3,000
Road Repairs			
Improvements			11,365
Insurance		500	500
Budget & Publications	170	250	250
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**8,249**	**13,750**	**26,115**
Unencumbered Cash Balance Dec 31	23,220	17,807	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	21,273	19,491	26,115
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,115
		Tax Required	7,943
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	7,943

CPA Summary

State of Kansas
2023 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cemetery # 8, Walnut Township

Brown County

will meet on August 23, 2022 at 6:00 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, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Brown County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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	8,249	0.314	13,750	0.318	26,115	7,943	0.306
Totals	8,249	0.314	13,750	0.318	26,115	7,943	0.306
						*Revenue Neutral Rate**	*0.306*
Less: Transfers	0		0		0		
Net Expenditures	8,249		13,750		26,115		
Total Tax Levied	7,993		7,993		xxxxxxxxxxxxxxx		
Assessed Valuation	25,466,170		24,989,275		25,992,505		

*Tax rates are expressed in mills.

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

Liz Brey

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;

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0.306. The date of our hearing is August 23, 2022 at 6:00 PM and will be held at Walnut Township Shed, 310 Front St, Fairview, 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)



Clerk or Officer of Governing Body

Resolution No. 2022-1

A RESOLUTION OF THE Cemetery # 8, Walnut Township, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Cemetery # 8, Walnut Township was calculated as 0.306 mills by the Brown County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cemetery # 8, Walnut Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 23, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Cemetery # 8, Walnut Township, 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 # 8, Walnut Township :

The Cemetery # 8, Walnut Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.306 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 23 day of August 2022 (month and year) and SIGNED by the Governing Body.

Brett Trentman member

Michael Brockhoff

Elizabeth A Brey Sec/Treasurer

Art Vondersmith Pres

Attested:

Elizabeth A Brey

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Brett Trentman	✓		
Michael Brockhoff	✓		
~~Elizabeth~~ Jenny Breymeyer SB	✓		
Art Vondersmith	✓		
Total			

Attested: _____

Published in The Sabetha Herald on Wednesday, June 29, 2022

PUBLIC NOTICE

The governing body of

Cemetery # 8, Walnut Township

Brown County

will meet on August 23, 2022 at 6:00 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, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Brown County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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	8,249	0.314	13,750	0.318	26,115	7,943	0.306
Totals	8,249	0.314	13,750	0.318	26,115	7,943	0.306
						*Revenue Neutral Rate***	*0.306*
Less: Transfers	0		0		0		
Net Expenditures	8,249		13,750		26,115		
Total Tax Levied	7,993		7,993		XXXXXXXXXXXXXXXXX		
Assessed Valuation	25,466,170		24,989,275		25,992,505		

*Tax rates are expressed in mills.

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

Liz Brey

26-1t

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 29, 2022, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Tim Kellenberger

Subscribed and sworn to before me this 29 day of June, 2022

Heather D. Stewart
Notary Public

My commission expires: 11/15/25

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

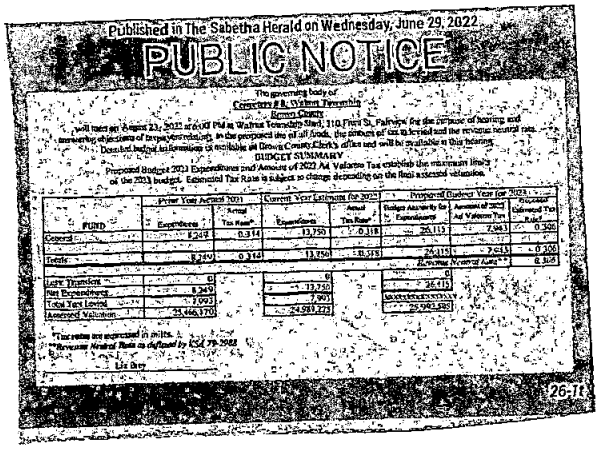
Printer's Fee $_____

Additional Copies $ _____

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 29, 2022

PUBLIC NOTICE

The governing body of
Cemetery #8, Walnut Township
Nemaha County

will meet on the 22nd, 2022 at 6:00 PM at Walnut Township Shed, 310 First St, Fairview for the purpose of hearing and ... objections of taxpayers relating to the proposed use of all funds, the amount of ad to be raised and the revenue neutral rate. ... Detailed budget information is available at Brown County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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.

FUND	Prior Year Actual 2021 Expenditures	Prior Year Actual 2021 Actual Tax Rate*	Current Year Estimate for 2022 Expenditures	Current Year Estimate for 2022 Actual Tax Rate*	Proposed Budget Year for 2023 Budget Authority for Expenditures	Proposed Budget Year for 2023 Amount of 2022 Ad Valorem Tax	Proposed Budget Year for 2023 Estimated Tax Rate*
General	8,249	0.314	13,750	0.318	26,115	7,993	0.306
Totals	8,249	0.3141	13,750	0.3181	26,115	7,993	0.306
					Revenue Neutral Rate**		0.305
Less: Transfers	0		0		0		
Net Expenditures	8,249		13,750		26,115		
Total Tax Levied	7,993		7,901		Most Recent Year		
Assessed Valuation	25,446,170		24,981,223		25,982,480		

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

Liz Day

26-1t

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS } ss.
NEMAHA COUNTY }

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

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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 two consecutive week(s). The first publication thereof being made as aforesaid on the day of July 13, 2022, with subsequent publications being made on the following dates:

July 20, 2022 _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Tim Kellenberger

Subscribed and sworn to before me this 20 day of July, 2022

Heather D Stewart
Notary Public

My commission expires: 11/15/25

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

Printer's Fee $_____

Additional Copies $ _____

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

District Magistrate Judge _____

EXHIBIT "A"

