State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Browns Grove Cemetery District No. 2

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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	28,535	9,145	1,302
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	28,535	9,145	
Budget Summary		7			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
7028196
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127, 818 Broadway
Larned, KS 67550
Email:
mlb@cpavbv.com

Gary Pelton
Donald Slejska

Attest: _____, 2021

County Clerk

Governing Body

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

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THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, *the first publication thereof* being made as aforesaid on the 15 day of July, 2021 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

U W Mer

SUBSCRIBED and sworn to before me this 15 day of July, 2021.

Patty Smith
Notary Public

My commission expires Jan. 20, 2024

Printer's fee $ 26.07

Additional copies $ _____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 15, 2021) 1t

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of
BROWNS GROVE CEMETERY DISTRICT NO. 2
will meet on August 30, 2021 at 8:00 at the Browns Grove Township Hall, Burdett, Kansas for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES
PAWNEE (home county)

Revenue Neutral Rate*	1.302	Proposed Tax Rate	1.80

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by 2021 Kansas Senate Bill 13

Affidavit of Publication

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NOTICE OF BUDGET HEARING

The governing body of
Browns Grove Cemetery District No. 2
Pawnee County
will meet on August 30, 2021 at 8:15 pm at the Browns Grove Township Hall, Burdett, Kansas 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 VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	14,699	1.302	15,075	1.344	32,035	12,645	1.800
Debt Service							
Non-Budgeted Funds							
Totals	14,699	1.302	15,075	1.344	32,035	12,645	1.800
*Revenue Neutral Rate***							1.302
Less: Transfers	0		0		0		
Net Expenditures	14,699		15,075		32,035		
Total Tax Levied	8,962		9,145		xxxxxxxxxxxxxxx		
Assessed Valuation	6,883,485		6,805,689		7,024,784		

Outstanding Indebtedness,

	2019	2020	2021
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Donald Stejskal

Donald Stejskal

Resolution No. 2022-1

A RESOLUTION OF THE BROWNS GROVE CEMETERY DISTRICT NO. 2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Browns Grove Cemetery No. 2 was calculated as 1.302 mills by the Pawnee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Browns Grove Cemetery No. 2 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, 2021, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Browns Grove Cemetery District No. 2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE BROWNS GROVE CEMETERY No. 2:

The Browns Grove Cemetery No. 2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.8 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 30th day of August 2021 and **SIGNED** by the Governing Body.

Gary Petton

Donald Stejskal

SIGNIFICANT BUDGET ASSUMPTIONS

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2021 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benfits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .

Browns Grove Cemetery District No. 2
Pawnee County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,145	324	9	77	39	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	9,145	324	9	77	39	5

County Treas Motor Vehicle Estimate 324

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 77

County Treas Commercial Vehicle Tax Estimate 39

County Treas Watercraft Tax Estimate 5

MVT Factor 0.03543

RVT Factor 0.00098

16/20M Factor 0.00842

Comm Veh Facto 0.00426

Watercraft Facto 0.00055

2022

Browns Grove Cemetery District No. 2
Pawnee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	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 2021 and/or 2022 from a non-budgeted fund.

Browns Grove Cemetery District No. 2
Pawnee County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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 1,2021	Payments Due 2021	Payments Due 2022
None							
			Total	**0**	**0**	**0**	**0**

***If you are merely 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 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	18,777	15,330	14,220
Receipts:			
Ad Valorem Tax	8,998	9,054	xxxxxxxxxxxxxxxx
Delinquent Tax	108	100	110
Motor Vehicle Tax	507	514	324
Recreational Vehicle Tax		9	9
16/20M Vehicle Tax		76	77
Commercial Vehicle Tax		55	39
Watercraft Tax		5	5
LAVTR			0
In Lieu of Taxes			
Grave Openings & Lot Sales	825	3,100	3,500
Refunds & Reimbursements	590	675	700
Interest on Idle Funds	224	375	400
Neighborhood Revitalization Rebate			0
Miscellaneous		2	6
Does misc. exceed 10% of Total Receipts			
Total Receipts	**11,252**	**13,965**	**5,170**
Resources Available:	**30,029**	**29,295**	**19,390**
Expenditures:			
Utilities	242	250	300
Supplies	992	1,020	1,050
Repairs	4,508	4,650	4,760
Insurance	974	1,025	1,050
Linceses & Fees	1,235	1,270	1,300
Contracted Services	6,658	6,860	7,075
Capital Outlay	0	0	13,000
Cash Forward (2022 column)			
Miscellaneous	90		
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**14,699**	**15,075**	**28,535**
Unencumbered Cash Balance Dec 31	15,330	14,220	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	30,700	34,515	28,535
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,535
		Tax Required	9,145
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	9,145

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

Browns Grove Cemetery District No. 2 **NON-BUDGETED FUNDS** 2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Heinen Trust Fund		**Cemetery Trust/Endowr**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,176	Cash Balance Jan 1	1,000	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		10,176
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	None	0							
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	9,176	Resources Available:	1,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,176
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	None	0							
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	9,176	Cash Balance Dec 31	1,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	10,176 **
										10,176 **

** Note: These two block figures should agree.

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

State of Kansas
Special District
2022

NOTICE OF BUDGET HEARING

The governing body of
Browns Grove Cemetery District No. 2
Pawnee County
will meet on August 30, 2021 at 8:15 pm at the Browns Grove Township Hall, Burdett, Kansas 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 VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this hearing.

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Debt Service							
Non-Budgeted Funds							
Totals	14,699	1.302	15,075	1.344	28,535	9,145	1.302
*Revenue Neutral Rate***							*1.302*
Less: Transfers	0		0		0		
Net Expenditures	14,699		15,075		28,535		
Total Tax Levied	8,962		9,145		xxxxxxxxxxxxxxxx		
Assessed Valuation	6,883,485		6,805,689		7,024,784		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Donald Stejskal

Affidavit of Publication

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F W Mercer

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Patty Smith
Notary Public

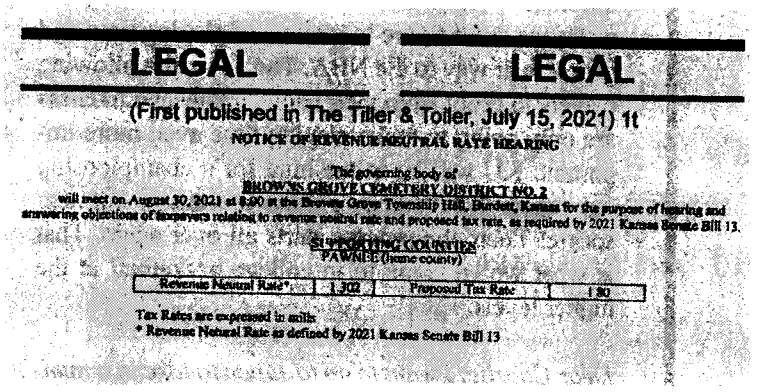
My commission expires Jan. 20, 2024

Printer's fee $ 26.07

Additional copies $ _____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

Proof of Publication



LEGAL LEGAL

(First published in The Tiller & Toiler, July 15, 2021) 1t

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of
BROWNS GROVE CEMETERY DISTRICT NO. 2
will meet on August 30, 2021 at 8:00 at the Browns Grove Township Hall, Burdett, Kansas for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES
PAWNEE (Name county)

Revenue Neutral Rate*	1.302	Proposed Tax Rate	1.80

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LEGAL LEGAL

(First published in The Tiller & Toiler, July 15, 2021) 1t

NOTICE OF BUDGET HEARING

The governing body of
Rewin Grove Cemetery District No. 1
Pawnee County

will meet on August 30, 2021 at 8:15 pm in the Rewin Grove To-wnship Hall, Burdett, Kansas 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 VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this hearing

BUDGET SUMMARY

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Debt Service							
Non Budgeted Funds							
Totals	14,699	1.902	15,075	1.344	12,035	12,645	
Revenue Neutral Rate**							
Less: Transfers	0		0		0		
Net Expenditures	14,699		15,075		12,035		
Total Tax Levied	9,062		9,145		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,883,485		6,805,689		7,024,781		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Donald Stejskal