State of Kansas
Special District
2023

SCANNED

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 4, Millller

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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: 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	20,188	9,855	1.240
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	20,188	9,855	1.240
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			7,947,739
RNR Hearing Notice					Nov. 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 1.243

Assisted by:
Carolyn Brock

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

Attest: Sept. 1, 2022
Dawn M Bayles
County Clerk

Governing Body

CPA Summary

Cemetery # 4, Milller
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	9.880	726	28	111	16	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	9.880	726	28	111	16	3

County Treas Motor Vehicle Estimate 726

County Treas Recreational Vehicle Estimate 28

County Treas 16/20M Vehicle Estimate 111

County Treas Commercial Vehicle Tax Estimate 16

County Treas Watercraft Tax Estimate 3

MVT Factor 0.07348

RVT Factor 0.00283

16/20M Factor 0.01123

Comm Veh Factor 0.00162

Watercraft Factor 0.00030

2023

Cemetery # 4, Milller
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 # 4, Millller
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 # 4, Milller
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	9,489	9,855	9,449
Receipts:			
Ad Valorem Tax	10,547	9,880	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		632	726
Recreational Vehicle Tax		14	28
16/20M Vehicle Tax		107	111
Commercial Vehicle Tax		8	16
Watercraft Tax		3	3
LAVTR			0
Sales of Lots			
Opening & Closing	900	300	
Donations			
Transfer from Pat Bump Endowment Fund			
Insurance Damage Reimbursement			
Voided Check	100		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**11,547**	**10,944**	**884**
Resources Available:	**21,036**	**20,799**	**10,333**
Expenditures:			
Operations	5,751	1,000	1,000
Mowing	5,230	7,000	7,000
Improvements		3,000	6,838
Budget & Publications	170	300	300
Bank Charges	30	50	50
Equipment			5,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**11,181**	**11,350**	**20,188**
Unencumbered Cash Balance Dec 31	9,855	9,449	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	17,364	21,393	20,188
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,188
		Tax Required	9,855
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	9,855

CPA Summary

Cemetery # 4, Milller

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Trust		**Endownment Fund**		**Donations**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	31,078	Cash Balance Jan 1	152,150	Cash Balance Jan 1	820	Cash Balance Jan 1		Cash Balance Jan 1		184,048
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	250	Interest	304	Donations	690					
Total Receipts	250	Total Receipts	304	Total Receipts	690	Total Receipts	0	Total Receipts	0	1,244
Resources Available:	31,328	Resources Available:	152,454	Resources Available:	1,510	Resources Available:	0	Resources Available:	0	185,292
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	31,328	Cash Balance Dec 31	152,454	Cash Balance Dec 31	1,510	Cash Balance Dec 31	0	Cash Balance Dec 31	0	185,292 **
										185,292 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2023 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cemetery # 4, Milller
Brown County
will meet on August 29, 2022 at 7:00 PM at Doris Miller, 417 S 7th, Everst 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	11,181	1.330	11,350	1.302	20,188	9,855	1.241
Non-Budgeted Funds							
Totals	11,181	1.330	11,350	1.302	20,188	9,855	1.241
						*Revenue Neutral Rate***	*1.243*
Less: Transfers	0		0		0		
Net Expenditures	11,181		11,350		20,188		
Total Tax Levied	9,893		9,880		xxxxxxxxxxxxxxx		
Assessed Valuation	7,428,967		7,581,971		7,938,771		

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

Pat Streeter

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 4, Milller, HEREBY NOTIFIES THE Brown County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.241. The date of our hearing is August 29, 2022 at 7:00 PM and will be held at Doris Miller, 417 S 7th, Everst, 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 06/17, 2022.

(Seal)



Doris Miller
Clerk or Officer of Governing Body

Resolution No. _____

A RESOLUTION OF THE Cemetery # 4, Milller, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Cemetery # 4, Milller was calculated as 1.243 mills by the Brown County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cemetery # 4, Milller will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 29, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Cemetery # 4, Milller, 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 # 4, Milller :

The Cemetery # 4, Milller shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.241 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 29 day of August 2022 (month and year) and SIGNED by the Governing Body.

Bob Miller

Dora Miller

Pat Stuart

Attested:

_____

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Bob Miller	X		
Dora Miller	X		
Dennis Linck	X		
Pat Stuart	X		
Total	4		

Attested: _____

(First published in the Horton Headlight June 30, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING S 2023P

The governing body of
Cemetery # 4, Mifflin
Brown County
will meet on August 29, 2022 at 7:00 PM at Doris Miller, 417 S 7th, Everst 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	11,181	1.330	11,350	1.302	20,188	9,855	1.241
Non-Budgeted Funds							
Totals	11,181	1.330	11,350	1.302	20,188	9,855	1.241
					Revenue Neutral Rate**		1.243
Less: Transfers	0		0		0		
Net Expenditures	11,181		11,350		20,188		
Total Tax Levied	9,893		9,880		xxxxxxxxxxxxxxx		
Assessed Valuation	7,428,967		7,581,971		7,938,771		

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

Pat Streeter

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 30 day of June, 2022, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
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

(First published in the Horton Headlight June 30, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

S 20239

The governing body of
Cemetery # 4; Miller
Brown County

will meet on August 29, 2022 at 7:00 PM at Doris Miller, 417 S 7th, Everst 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

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Non-Budgeted Funds							
Totals	11,181	1.330	11,350	1.302	20,188	9,855	1.241
					*Revenue Neutral Rate***		1.243
Less: Transfers	0		0		0		
Net Expenditures	11,181		11,350		20,188		
Total Tax Levied	9,893		9,880		xxxxxxxxxxxxxxx		
Assessed Valuation	7,428,967		7,581,971		7,938,771		

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Pat Streeter

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_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
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