State of Kansas
Special District

CERTIFICATE

2024

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 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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	30,195	9,140	1.095
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	30,195	9,140	
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

8,345,367

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 1.287

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

Gary Pelton ~~Clerk~~ pres.
Donald Stejskal Treasurer

Attest: August 8th, 2023
Stacy Klein
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.

SAID newspaper is a 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 Larned 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 1 consecutive ISSUE, *the first publication thereof* being made as aforesaid on the 13 day of July, 2023 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F. W. Mercer

SUBSCRIBED and sworn to before me this 13 day of July, 2023

Patty Smith
Notary Public

My commission expires Jan. 20, 2024

Printer's fee $ 64.33

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 13, 2023) 11

NOTICE OF BUDGET HEARING

The governing body of

Pawnee Rural Cemetery District No. 1

Pawnee County

will meet on August 7, 2023 at 8:00 pm at Pawnee Clarin Township Hall, Burdett, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at Westfall, Baier & Westfall, Chtd. 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 for 2022 Expenditures	Prior Year Actual for 2022 Actual Tax Rate*	Current Year Estimate for 2023 Expenditures	Current Year Estimate for 2023 Actual Tax Rate*	Proposed Budget Year for 2024 Budget Authority for Expenditures	Proposed Budget Year for 2024 Amount of 2023 Ad Valorem Tax	Proposed Budget Year for 2024 Estimated Tax Rate*
General	11,875	1.500	13,000	1.500	20,750	9,125	1.317
Debt Service							
Non-Budgeted Funds							
Totals	11,875	1.500	13,000	1.500	20,750	9,125	1.317
					Budget Authority Amount:		7,907
Less: Transfers	0		0		0		
Net Expenditures	11,875		13,000		20,750		
Total Tax Levied	9,125		9,125				
Assessed Valuation	7,608,196		7,608,196		7,907,381		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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 KSA 79-1988

Donald Stejskal

Donald Stejskal

Browns Grove Cemetery District No. 2
Pawnee 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	9,145	501	8	105	36	6
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	9,145	501	8	105	36	6

County Treas Motor Vehicle Estimate 501

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 105

County Treas Commercial Vehicle Tax Estimate 36

County Treas Watercraft Tax Estimate 6

MVT Factor 0.05478

RVT Factor 0.00087

16/20M Factor 0.01148

Comm Veh Facto 0.00394

Watercraft Facto 0.00066

2024

Browns Grove Cemetery District No. 2
Pawnee 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.

Browns Grove Cemetery District No. 2
Pawnee 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:										
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, 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.

Browns Grove Cemetery District No. 2
Pawnee 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	15,246	15,380	16,055
Receipts:			
Ad Valorem Tax	9,168	8,871	xxxxxxxxxxxxxxxx
Delinquent Tax	54	53	
Motor Vehicle Tax	616	469	501
Recreational Vehicle Tax		12	8
16/20M Vehicle Tax		117	105
Commercial Vehicle Tax		43	36
Watercraft Tax		5	6
LAVTR			0
In Lieu of Taxes			
Grave Openings & Lot Sales	1,900	3,500	3,500
Refunds & Reimbursements		700	700
Interest on Idle Funds	56	75	100
Neighborhood Revitalization Rebate			0
Miscellaneous	215	30	44
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,009**	**13,875**	**5,000**
Resources Available:	**27,255**	**29,255**	**21,055**
Expenditures:			
Utilities	264	350	400
Supplies	228	500	750
Repairs	618	1,000	1,700
Insurance	974	1,050	2,000
Linceses & Fees	1,654	1,750	2,200
Contracted Services	8,137	8,550	9,000
Capital Outlay			5,000
Cash Forward (2024 column)			9,145
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**11,875**	**13,200**	**30,195**
Unencumbered Cash Balance Dec 31	15,380	16,055	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	28,535	29,049	30,195
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,195
		Tax Required	9,140
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	9,140

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

Browns Grove Cemetery District No. 2

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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		None								
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		None								
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
2024 Special District

NOTICE OF BUDGET HEARING

The governing body of

Browns Grove Cemetery District No. 2

Pawnee County

will meet on August 7, 2023 at 8:00 pm at Browns Grove Township Hall, Burdett, KS 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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	Prior Year Actual 2022		Current Year Estimate for 202		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	11,875	1.302	13,200	1.260	30,195	9,140	1.287
Debt Service							
Non-Budgeted Funds							
Totals	11,875	1.302	13,200	1.260	30,195	9,140	1.287
						*Revenue Neutral Rate***	*1.287*
Less: Transfers	0		0		0		
Net Expenditures	11,875		13,200		30,195		
Total Tax Levied	9,145		9,145		xxxxxxxxxxxxxxx		
Assessed Valuation	7,028,196		7,255,872		7,101,381		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
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 KSA 79-2988*

Donald Stejskal

Donald Stejskal