PUBLIC NOTICE
Published in the Prairie Star on July 14, 2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Longton Cemetery
Elk County
will meet on August 24, 2022 at 7:00 PM at Longton City Building, 501 Kansas, Longton 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 Elk 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	4,924	2.479	16,040	2.423	37,861	6,543	2.296
Totals	4,924	2.479	16,040	2.423	37,861	6,543	2.296
						*Revenue Neutral Rate***	2.297
Less: Transfers	0		0		0		
Net Expenditures	4,924		16,040		37,861		
Total Tax Levied	6,543		6,543		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,649,594		2,701,239		2,850,041		

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

Erin Kill

State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Longton Cemetery

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	37,861	6,543	
Debt Service	10-113				
Totals		xxxxxxxxxx	37,861	6,543	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 2.297

Assisted by:
Carolyn Brock

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

Attest: Aug 30, 2022

County Clerk

Governing Body

CPA Summary

Longton Cemetery
Elk 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	6,543	565	12	81	9	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	6,543	565	12	81	9	2

County Treas Motor Vehicle Estimate 565

County Treas Recreational Vehicle Estimate 12

County Treas 16/20M Vehicle Estimate 81

County Treas Commercial Vehicle Tax Estimate 9

County Treas Watercraft Tax Estimate 2

MVT Factor 0.08635

RVT Factor 0.00183

16/20M Factor 0.01238

Comm Veh Factor 0.00138

Watercraft Factor 0.00031

2023

Longton Cemetery
Elk 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.

Longton Cemetery
Elk 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.

Longton Cemetery
Elk 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	35,342	38,707	30,624
Receipts:			
Ad Valorem Tax	7,570	6,543	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		612	565
Recreational Vehicle Tax		12	12
16/20M Vehicle Tax		72	81
Commercial Vehicle Tax		15	9
Watercraft Tax		3	2
LAVTR			0
Sale of Lots	450	600	
Marking Fees	250	75	
Donations			
Interest on Idle Funds	19	25	25
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,289**	**7,957**	**694**
Resources Available:	**43,631**	**46,664**	**31,318**
Expenditures:			
Mowing	4,550	6,800	7,500
Stone Maintenance		8,000	10,000
Gravel/Tree Maintenance	150	1,000	1,000
Budget & Publicatons	204	220	250
Clean-Up	20	20	50
New Markers & Flags			
Cemetery Maintenance			19,061
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**4,924**	**16,040**	**37,861**
Unencumbered Cash Balance Dec 31	38,707	30,624	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	37,676	39,447	37,861
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,861
		Tax Required	6,543
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	6,543

CPA Summary

State of Kansas
2023 Special District

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

Erin Kill

Resolution No. 2022-1

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

WHEREAS, the Revenue Neutral Rate for the Longton Cemetery was calculated as 2.297 mills by the Elk County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 24, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Longton Cemetery, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Longton Cemetery :

The Longton Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.296 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 24 day of August 2022 (month and year) and SIGNED by the Governing Body.

Attested:

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Steve Fielder	X		
Thomas Kramer	X		
Leo Nolan Leo Noland	X		
James Randall	X		
Erin Kitt	X		
Jennifer L Walker	X		
Total			

Attested:

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Longton Cemetery, HEREBY NOTIFIES THE Elk County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.296. The date of our hearing is August 24, 2022 at 7:00 PM and will be held at Longton City Building, 501 Kansas, Longton, 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 22_, 2022.

(Seal)

Erin Kile

Clerk or Officer of Governing Body

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Erin Kill