State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Wildcat 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 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	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	28,151	17,017	
Debt Service	10-113				
Totals		xxxxxxxxxx	28,151	17,017	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 4.341

Assisted by:
Carolyn Brock

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

Attest: 9-5, 2023

County Clerk

Governing Body

CPA Summary

Resolution No. 1

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

WHEREAS, the Revenue Neutral Rate for the Wildcat Cemetery was calculated as 4.341 mills by the Elk County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Wildcat 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 27, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Wildcat 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 Wildcat Cemetery :

The Wildcat Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.341 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 ____ day of _____ (month and year) and SIGNED by the Governing Body.

x Mike Wilson

x Janet Rash

x Elaine Julian

x Steve Julian

Attested:

_____

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Tyson Wilson	✓		
Mike Wilson	✓		
Janet Rash	✓		
Elaine Julian	✓		
Steve Julian	✓		
Total			

Attested: _____

PUBLIC NOTICE

Published in the Prairie Star on July 13, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Wildcat Cemetery

Elk County

will meet on August 27, 2023 at 2:30 PM at Moline Community Building, 8 Main, Moline 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 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.

	Prior Year Actual 2022		Current Year Estimate for 2023		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	25,241	5.054	23,250	4.506	28,151	17,017	4.340
Totals	25,241	5.054	23,250	4.506	28,151	17,017	4.340
					*Revenue Neutral Rate***		*4.341*
Less: Transfers	0		0		0		
Net Expenditures	25,241		23,250		28,151		
Total Tax Levied	17,017		17,017		xxxxxxxxxxxxxxx		
Assessed Valuation	3,367,432		3,776,866		3,920,929		

*Tax rates are expressed in mills

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

Tyson L. Wilson

Bob enjoyed ranching and farming, he enjoyed playing the

Clara worked as a secreta

State of Kansas
2024 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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

Tyson L. Wilson

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Wildcat Cemetery, HEREBY NOTIFIES THE Elk 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 4.34. The date of our hearing is August 27, 2023 at 2:30 PM and will be held at Moline Community Building, S Main, Moline, 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, 2023_.

WITNESS my hand and official seal on _____, 2023.

(Seal)

Tyson Walker

Clerk or Officer of Governing Body

Wildcat Cemetery
Elk 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	18,361	12,269	8,793
Receipts:			
Ad Valorem Tax	19,818	17,017	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,208	1,906
Recreational Vehicle Tax		38	36
16/20M Vehicle Tax		375	292
Commercial Vehicle Tax		112	80
Watercraft Tax		24	27
LAVTR			0
Sale of Lots	400		
Donations			
Cash Adjustment (annual report)	-1,069		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**19,149**	**19,774**	**2,341**
Resources Available:	**37,510**	**32,043**	**11,134**
Expenditures:			
Operations	13,224	5,000	8,901
Mowing	11,830	14,000	14,000
Stone Maintenance		2,000	2,000
Road Repairs		2,000	3,000
Budget & Publications	187	250	250
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**25,241**	**23,250**	**28,151**
Unencumbered Cash Balance Dec 31	12,269	8,793	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	27,055	31,082	28,151
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,151
		Tax Required	17,017
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	17,017

CPA Summary

Wildcat Cemetery
Elk 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	17,017	1,906	36	292	80	27
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	17,017	1,906	36	292	80	27

County Treas Motor Vehicle Estimate 1,906

County Treas Recreational Vehicle Estimate 36

County Treas 16/20M Vehicle Estimate 292

County Treas Commercial Vehicle Tax Estimate 80

County Treas Watercraft Tax Estimate 27

MVT Factor 0.11201

RVT Factor 0.00212

16/20M Factor 0.01716

Comm Veh Factor 0.00470

Watercraft Factor 0.00159

2024

Wildcat Cemetery
Elk 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.

Wildcat Cemetery
Elk 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:										
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, 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.