State of Kansas
Special District

CERTIFICATE

2024

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 14 Hiawatha

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	261,650	116,055	2.161
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	261,650	116,055	
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

53,708,897

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 1.518

Assisted by:
Carolyn Brock

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

President
Treasurer
Secretary

Attest: September 12, 2023
Nicole Mckee
County Clerk

Governing Body

CPA Summary

Cemetery # 14 Hiawatha
Brown 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	81,490	7,015	163	323	1,136	38
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	81,490	7,015	163	323	1,136	38

County Treas Motor Vehicle Estimate 7,015

County Treas Recreational Vehicle Estimate 163

County Treas 16/20M Vehicle Estimate 323

County Treas Commercial Vehicle Tax Estimate 1,136

County Treas Watercraft Tax Estimate 38

MVT Factor 0.08608

RVT Factor 0.00200

16/20M Factor 0.00396

Comm Veh Facto 0.01394

Watercraft Facto 0.00047

2024

Cemetery # 14 Hiawatha
Brown 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
Cemetery Maintenance	General	-	-	-	17-1336b
	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.

State of Kansas
Special District

Cemetery # 14 Hiawatha
Brown 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.

Cemetery # 14 Hiawatha
Brown 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	135,130	135,978	90,270
Receipts:			
Ad Valorem Tax	86,497	81,490	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		7,163	7,015
Recreational Vehicle Tax		149	163
16/20M Vehicle Tax		206	323
Commercial Vehicle Tax		1,143	1,136
Watercraft Tax		41	38
LAVTR			0
Sale of Lots	11,700	20,000	20,000
Openings & Closings	20,850	15,000	15,000
Donations	56,799	11,500	
Reimbusements	1,400		
Grave Locations	2,375		
Ashes Inurement	4,950		
Farm Lease		1,400	1,400
Transfer from Reserve			
Annuity Interest prior year			
Annuity Interest		10,000	10,000
Interest on Idle Funds	218	250	250
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**184,789**	**148,342**	**55,325**
Resources Available:	**319,919**	**284,320**	**145,595**
Expenditures:			
Contract Labor	10,026	12,000	15,000
Mowing	111,005	105,000	110,000
Stone Maintenance	11,775	20,000	10,000
Grave Openings & Closings		15,000	15,000
Road Repairs	48,940	11,000	82,000
Tree Maintenance			
Kiofk Maintenance		5,000	5,000
Chemicals		5,000	5,000
Rent			
Utilities		6,000	6,000
Landscape		8,000	5,000
Accounting	2,185	5,000	6,300
Legal		700	1,000
Insurance		1,000	1,000
Reimbursement Costs			
Bank Charges (Trust)		100	100
Budget & Publications		250	250
Miscellaneous	10		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**183,941**	**194,050**	**261,650**
Unencumbered Cash Balance Dec 31	135,978	90,270	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	145,850	317,920	261,650
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	261,650
		Tax Required	116,055
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	116,055

CPA Summary

Cemetery # 14 Hiawatha

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:		
Cemetery Maintenance			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	355,849	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		355,849
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	355,849	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	355,849
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
TR to General										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	355,849	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	355,849 **
										355,849 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2024 Special District

The governing body of

Cemetery # 14 Hiawatha

Brown County

will meet on September 7, 2023 at 7:00 pm at 105 S 6th, Hiawatha 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 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 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	183,941	1.867	194,050	1.707	261,650	116,055	2.162
Non-Budgeted Funds							
Totals	183,941	1.867	194,050	1.707	261,650	116,055	2.162
						*Revenue Neutral Rate***	*1.518*
Less: Transfers	0		0		0		
Net Expenditures	183,941		194,050		261,650		
Total Tax Levied	81,991		81,490		xxxxxxxxxxxxxxx		
Assessed Valuation	43,674,103		47,727,346		53,684,046		

*Tax rates are expressed in mills.

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

David Wilson

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Brown County has made a reasonable effort to scan all outgoing messages for viruses but makes no guarantees.

Resolution No. _____

A RESOLUTION OF THE Cemetery # 14 Hiawatha, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Cemetery # 14 Hiawatha was calculated as 1.518 mills by the Brown County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cemetery # 14 Hiawatha will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 7, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Cemetery # 14 Hiawatha, 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 # 14 Hiawatha :

The Cemetery # 14 Hiawatha shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.518 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 7th day of Sept 2023 (month and year) and SIGNED by the Governing Body.

Attested:

_____

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
John R. Howard	X		
David R. Wilson	X		
Steven J. Winter	X		
Larry K. West	X		
Debra J. Schuetz	X		
Total			

Attested:

AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: *336097* *P.O. :*
Ad ID: *6744478* *DESC. :Hiawatha Cemetery #14 Budget*

LARRY WEAST
HIAWATHA CEMETERY DISTRICT #14
P.O. BOX 86
HIAWATHA, KS 66434

STATE OF KANSAS, BROWN COUNTY,
ss:

Sandra Ridings first duly sworn, deposes and says:
That she is the Legal Ad Coordinator of the Hiawatha World, 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 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 Hiawatha in said county as periodical matter.

Run Dates:	*06/30/23*	*to*	*06/30/23*
Appearances:	*1*		
AD SPACE:	*126*		
TOTAL COST:	*$58.50*		

(Signed) Sandra Ridings

Subscribed and sworn before me this
30 day of June 2023

JUDY B. MORENO
Notary Public - Notary Seal
State of Missouri
Commissioned for Buchanan County
My Commission Expires: June 23, 2024
Commission Number: 12544882

Judy B. Moreno Notary Public

Published in the *Hiawatha World* Friday, 6/30/23.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cemetery # 14 Hiawatha
Brown County
will meet on September 7, 2023 at 7:00 pm at 105 S 6th, Hiawatha 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.

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Less: Transfers	0		0		0		
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Total Tax Levied	81,991		81,490		xxxxxxxxxxxxxxxxx		
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*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

David Wilson

6744478

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 14 Hiawatha, HEREBY NOTIFIES THE Brown County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.162. The date of our hearing is September 7, 2023 at 7:00 pm and will be held at 105 S 6th, Hiawatha , 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 8/16, 2023.

(Seal)

Treasurer

Clerk or Officer of Governing Body