State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Mitchell County, State of Kansas
We, the undersigned, officers of
Excelsior/Naomi Cemeteries

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	Amount of 2022 Ad Valorem Tax	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	4,161	3,812	
Debt Service	10-113				
Totals		xxxxxxxxxx	4,161	3,812	2.393 RNR Rec
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			1,592,784
RNR Hearing Notice					Nov. 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 1.894

Assisted by:
Carolyn Brock

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

Excelsior/Naomi Cemetery
by Debbie Saabas Mitchell Co. Clerk

Governing Body

Attest: 9-2 2022

County Clerk

SEAL OF MITCHELL COUNTY 1870 KANSAS

CPA Summary

Excelsior/Naomi Cemeteries
Mitchell 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	3.016	96	2	37	1	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3.016	96	2	37	1	0

County Treas Motor Vehicle Estimate 96

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 37

County Treas Commercial Vehicle Tax Estimate 1

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03183

RVT Factor 0.00066

16/20M Factor 0.01227

Comm Veh Factor 0.00033

Watercraft Factor 0.00000

2023

Excelsior/Naomi Cemeteries
Mitchell 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.

Excelsior/Naomi Cemeteries
Mitchell 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.

Excelsior/Naomi Cemeteries
Mitchell 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	612	469	213
Receipts:			
Ad Valorem Tax	3,110	3,016	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		105	96
Recreational Vehicle Tax			2
16/20M Vehicle Tax		26	37
Commercial Vehicle Tax		3	1
Watercraft Tax		1	0
LAVTR			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,110**	**3,151**	**136**
Resources Available:	**3,722**	**3,620**	**349**
Expenditures:			
Operations	100		
Mowing	3,100	3,307	3,265
Tree Maintenance			
Insurance			
Publications	53	100	100
Improvements-Fence			796
Bank Charges			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,253**	**3,407**	**4,161**
Unencumbered Cash Balance Dec 31	469	213	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	3,499	3,407	4,161
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,161
		Tax Required	3,812
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,812

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2023 Special District

The governing body of
Excelsior/Naomi Cemeteries
Mitchell County
will meet on August 31, 2022 at 7:00 PM at Rodney Albert, 1422 Glen Lane, Glen Elder 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 Mitchell County Clerk's office and will be available at this hearing.

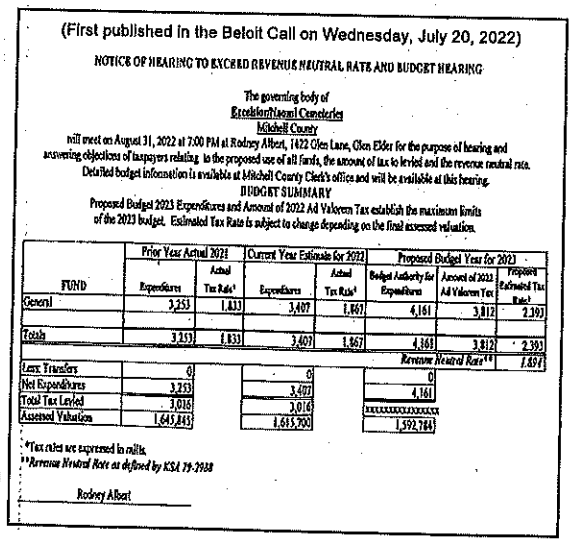
BUDGET SUMMARY

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	3,253	1.833	3,407	1.867	4,161	3,812	2.393
Totals	3,253	1.833	3,407	1.867	4,161	3,812	2.393
						*Revenue Neutral Rate***	*1.894*
Less: Transfers	0		0		0		
Net Expenditures	3,253		3,407		4,161		
Total Tax Levied	3,016		3,016		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,645,845		1,615,700		1,592,784		

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

Rodney Albert



(First published in the Beloit Call on Wednesday, July 20, 2022)

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Totals	3,253	1.833	3,407	1.867	4,161	3,812	2.393
						Revenue Neutral Rate**	1.894
Less: Transfers	0		0		0		
Net Expenditures	3,253		3,407		4,161		
Total Tax Levied	3,016		3,016		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,645,845		1,615,700		1,592,784		

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

Rodney Albert

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Excelsior/Naomi Cemeteries, HEREBY NOTIFIES THE Mitchell 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 2.393. The date of our hearing is August 31, 2022 at 7:00 PM and will be held at Rodney Albert, 1422 Glen Lane, Glen Elder, 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 _July 13__, 2022.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 22-E/NCEM

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

WHEREAS, the Revenue Neutral Rate for Excelsior/Naomi Cemetery was calculated as 1.894 mills by the Mitchell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Excelsior/Naomi 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 31, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF Excelsior/Naomi Cemetery:

Excelsior/Naomi Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.393 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 31st day of August (month and year) and SIGNED by the Governing Body.

X Rod Albert

X

X

Attested: Mitch Rabstow

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Rod Albert	✓		
* Brent Emerson	✓		
* Carlea Nitsch	✓		