State of Kansas
Special District

2022

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 8, Walnut Township

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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Computation to Determine Limit for 2022		2			
Allocation MVT, RVT,16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	**K.S.A.**				
General	17-1330	6	19,491	7,993	
Debt Service	10-113				
Totals		xxxxxxxxxx	19,491	7,993	
Budget Summary		6			
Neighborhood Revitalization Rebate					County Clerk's Use Only
Resolution required? Notice of the vote to adopt required to be published?				No	Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: Sept. 25, 2021
Dawn M Boyles
County Clerk

Governing Body

CPA Summary

Cemetery # 8, Walnut Township
Brown County

2022

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	7,993	255	5	33	20	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	7,993	255	5	33	20	1

County Treas Motor Vehicle Estimate 255

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 33

County Treas Commercial Vehicle Tax Estimate 20

County Treas Watercraft Tax Estimate 1

MVT Factor 0.03190

RVT Factor 0.00063

16/20M Factor 0.00413

Comm Veh Factor 0.00250

Watercraft Factor 0.00013

Cemetery # 8, Walnut Township
Brown County

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	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 2021 and/or 2022 from a non-budgeted fund.

Cemetery # 8, Walnut Township
Brown County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 1,2021	Payments Due 2021	Payments Due 2022
None							
			Total	0	**0**	**0**	**0**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Cemetery # 8, Walnut Township
Brown County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,132	22,095	11,124
Receipts:			
Ad Valorem Tax	8,129	7,993	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		272	255
Recreational Vehicle Tax		4	5
16/20M Vehicle Tax		29	33
Commercial Vehicle Tax		20	20
Watercraft Tax		1	1
LAVTR			0
Sale of Lots	200	300	
Opening & Closings			
Donations for Fence & Sign Post	270		
Reimbursements			
Interest on Idle Funds	59	60	60
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,658**	**8,679**	**374**
Resources Available:	**28,790**	**30,774**	**11,498**
Expenditures:			
Operations	535	1,000	1,000
Mowing	6,050	9,000	9,000
Stone Maintenance		3,000	3,000
Road Repairs			
Improvements		6,000	5,741
Insurance		500	500
Budget & Publications	110	150	250
Fence (2 sides) & Sign Post			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,695**	**19,650**	**19,491**
Unencumbered Cash Balance Dec 31	22,095	11,124	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	19,081	21,273	19,491
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,491
		Tax Required	7,993
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	7,993

CPA Summary

State of Kansas
Special District
2022

NOTICE OF BUDGET HEARING

The governing body of
Cemetery # 8, Walnut Township
Brown County
will meet on August 17,2021 at 6:00 PM at Walnut Township Building 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 Brown County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	6,695	0.321	19,650	0.314	19,491	7,993	0.318
Totals	6,695	0.321	19,650	0.314	19,491	7,993	0.318
Revenue Neutral Rate **							0.318
Less: Transfers	0		0		0		
Net Expenditures	6,695		19,650		19,491		
Total Tax Levied	7,819		7,993		xxxxxxxxxxxxxxxx		
Assessed Valuation	24,339,186		25,466,170		25,141,021		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Liz Brey
Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Walnut Cemetery Board, **HEREBY NOTIFIES THE** _____ **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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

N 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, 2021.

WITNESS my hand and official seal on June 17, 2021.

(Seal)

Dawn M. Boyles

Clerk or Officer of Governing Body

MEMBER

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
NEMAHA COUNTY } ss.

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , Kansas 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 04 consecutive week(s). The first publication thereof being made as aforesaid on the day of June 30, 2021, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

T. W. Kellenberger

Subscribed and sworn to before me this ___day of_____,20___

Krista M Wasinger
Notary Public

My commission expires: 9/8/22

Krista M. Wasinger
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 9/8/22

Printer's Fee $_____

Additional Copies $ _____

Affidavit and proof of publication examined, approved and filed this____ day of _____20___

District Magistrate Judge _____

EXHIBIT "A"

Published in The Sabetha Herald on Wednesday, June 30, 2021

PUBLIC NOTICE

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Cemetery # 8, Walnut Township
Brown County
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Liz Bray
Treasurer

26-1t