State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 4, Milller

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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	18,384	9,855	1.180
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	18,384	9,855	1.180
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

8,351,554

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 1.182

Assisted by:
Carolyn Brock

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

Attest: August 13, 2024
Nicole Mee
County Clerk

Governing Body

CPA Summary

Cemetery # 4, Milller
Brown County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,855	572	14	99	9	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	9,855	572	14	99	9	3

County Treas Motor Vehicle Estimate 572

County Treas Recreational Vehicle Estimate 14

County Treas 16/20M Vehicle Estimate 99

County Treas Commercial Vehicle Tax Estimate 9

County Treas Watercraft Tax Estimate 3

MVT Factor 0.05804

RVT Factor 0.00142

16/20M Factor 0.01005

Comm Veh Facto 0.00091

Watercraft Facto 0.00030

2025

Cemetery # 4, Milller
Brown County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Endownment Fund	General				
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Cemetery # 4, Milller
Brown County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
None							
			Total	**0**	**0**	**0**	**0**

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

Cemetery # 4, Milller
Brown County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,631	12,152	7,832
Receipts:			
Ad Valorem Tax	11,242	9,855	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		590	572
Recreational Vehicle Tax		19	14
16/20M Vehicle Tax		106	99
Commercial Vehicle Tax		11	9
Watercraft Tax		2	3
LAVTR			0
Sales of Lots			
Opening & Closing	700		
Donations			
Transfer from Pat Bump Endowment Fund			
Insurance Damage Reimbursement			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,041		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,983**	**10,583**	**697**
Resources Available:	**22,614**	**22,735**	**8,529**
Expenditures:			
Operations	5,255	2,500	5,000
Mowing	4,970	6,000	6,000
Improvements		6,053	7,034
Budget & Publications	207	300	300
Bank Charges	30	50	50
Equipment (Mower)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**10,462**	**14,903**	**18,384**
Unencumbered Cash Balance Dec 31	12,152	7,832	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	20,188	14,903	18,384
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,384
		Tax Required	9,855
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	9,855

CPA Summary

Cemetery # 4, Milller

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Trust		**Endownment Fund**		**Donations**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	31,496	Cash Balance Jan 1	144,450	Cash Balance Jan 1	2,025	Cash Balance Jan 1		Cash Balance Jan 1		177,971
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	300	Interest	578	Donations (Lots)	1,000					
Total Receipts	300	Total Receipts	578	Total Receipts	1,000	Total Receipts	0	Total Receipts	0	1,878
Resources Available:	31,796	Resources Available:	145,028	Resources Available:	3,025	Resources Available:	0	Resources Available:	0	179,849
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		TR to General								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Casb Balance Dec 31	31,796	Cash Balance Dec 31	145,028	Cash Balance Dec 31	3,025	Cash Balance Dec 31	0	Cash Balance Dec 31	0	179,849 **
										179,849 **

155766
152454
3312

** Note: These two block figures should agree.

CPA Summary

Published in the Horton Headlight July 4, 2024

NOTICE OF BUDGET HEARING

The governing body of
Cemetery # 4, Milliker
Brown County
will meet on August 5, 2024 at 7:00 pm at 417 South 7th Street, Everest 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	10,462	1.240	14,903	1.216	18,384	9,855	1.182
Non-Budgeted Funds							
Totals	10,462	1.240	14,903	1.216	18,384	9,855	1.182
						*Revenue Neutral Rate***	*1.182*
Less: Transfers	0		0		0		
Net Expenditures	10,462		14,903		18,384		
Total Tax Levied	9,855		9,855		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,947,729		8,079,240		8,340,893		

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

Pat Streeter

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* 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 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 Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 4 day of July, 2024, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
Publisher

Subscribed and sworn to before me this 4th day of July, 2024.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 4, Milller, 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 1.182. The date of our hearing is 0 at 0 and will be held at Doris Miller, 417 S 7th, Everst, 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, 2024.

WITNESS my hand and official seal on _____, 2024.

(Seal)

Dora Miller

Clerk or Officer of Governing Body