State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 3, West Powhattan

SCANNED

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	1,718	1,280	.554
Debt Service	10-113				
Totals		XXXXXXXXXX	1,718	1,280	.554
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			2,311,686
RNR Hearing Notice					Nov. 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate 0.467

Assisted by:
Carolyn Brock

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

Marilyn Shumaker
Jason Kilpatrick
Christopher D Dudley

Governing Body

SEAL OF COUNTY CLERK · BROWN COUNTY, KANSAS ·

Attest: Sept. 22, 2022
Dawn M Boyles
County Clerk

CPA Summary

Cemetery # 3, West Powhattan
Brown 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	1.080	33	1	7	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1.080	33	1	7	0	0

County Treas Motor Vehicle Estimate 33

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 7

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03056

RVT Factor 0.00093

16/20M Factor 0.00648

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2023

Cemetery # 3, West Powhattan
Brown 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.

Cemetery # 3, West Powhattan
Brown 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.

Cemetery # 3, West Powhattan
Brown County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
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	878	904	397
Receipts:			
Ad Valorem Tax	1,126	1,080	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		28	33
Recreational Vehicle Tax		1	1
16/20M Vehicle Tax		5	7
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Sale of Lots			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,126**	**1,114**	**41**
Resources Available:	**2,004**	**2,018**	**438**
Expenditures:			
Operations			
Mowing	900	1,000	1,100
Improvements		371	368
Road Repair			
Tree Removal			
Budget & Publications	200	250	250
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**1,100**	**1,621**	**1,718**
Unencumbered Cash Balance Dec 31	904	397	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,860	1,621	1,718
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,718
		Tax Required	1,280
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,280

CPA Summary

State of Kansas
2023 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cemetery # 3, West Powhattan
Brown County
will meet on August 31, 2022 at 7:00 PM at Susan Hirsch, 233 110th St, Netawaka 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 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	1,100	0.505	1,621	0.488	1,718	1,280	0.554
Totals	1,100	0.505	1,621	0.488	1,718	1,280	0.554
						*Revenue Neutral Rate***	*0.467*
Less: Transfers	0		0		0		
Net Expenditures	1,100		1,621		1,718		
Total Tax Levied	1,086		1,080		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,148,797		2,214,515		2,311,686		

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

Susan Hirsch

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 3, West Powhattan, HEREBY NOTIFIES THE Brown County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0.554. The date of our hearing is August 31, 2022 at 7:00 PM and will be held at Susan Hirsch, 233 110th St, Netwatha , 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 6/16/22, 2022.

(Seal)

Susan A Hirsch
Clerk or Officer of Governing Body

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

West Rowland Resolution No. _____

A RESOLUTION OF THE Cemetery #3, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Cemetery #3 was calculated as .467 mills by the Brown County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cemetery #3 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8/31/22 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Cemetery #3 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 #3:

The _____ shall levy a property tax rate exceeding the Revenue Neutral Rate of .467 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 19 day of 9 2022 (month and year) and **SIGNED** by the Governing Body.

Susan Hirsch

_____

_____

Roll Call Vote

A Roll Call Vote of the Cemetery #3 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on _____

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Marilyn Shoemaker			X
Christopher D. Hirsch	X		
Joann M. Schumaker	X		
Susan Hirsch	X		
TOTAL			

Certified:

_____

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
JACKSON COUNTY } ss.

DAVID POWLS, being first duly sworn, deposes and says that he is The Publisher of

THE HOLTON RECORDER

a Weekly Newspaper printed in the State of Kansas, and published in and of general circulation in Jackson County, Kansas, with a general paid circulation on a yearly basis in Jackson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is 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 Holton, 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 One ~~consecutive weeks~~ time, the first publication thereof being made as aforesaid on the day of June 29, 2022, with subsequent publications being made on the following dates:

_____, 20 _____, 20

_____, 20 _____, 20

_____, 20 _____, 20

David M. Powls
Publisher

Subscribed and sworn to before me this 30th day of June, 20 22.

Wendra Mappin
Notary Public

My commission expires: 4-13-26

Printer's Fee $ 96.08

Additional Copies $ 0

EXHIBIT "A"

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, June 29, 2022.)

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Brown County

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Less: Transfers	0		0		0		
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Assessed Valuation	2,148,797		2,214,515		2,311,686		

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

Susan Hirsch
Treasurer

L2611