State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Longton Cemetery

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	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: 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	38,870	6,543	✓
Debt Service	10-113				
Totals		xxxxxxxxxx	38,870	6,543	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					Nov. 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 2.181

Assisted by:
Carolyn Brock

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

Karen Steen
Erin Hill
Leo Noland
Jennifer L Walker

Governing Body

Attest: 9-11, 2023

County Clerk

CPA Summary

Resolution No. 2023-1

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

WHEREAS, the Revenue Neutral Rate for the Longton Cemetery was calculated as 2.181 mills by the Elk County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Longton 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 27, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Longton Cemetery :

The Longton Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.181 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 27 day of August (month and year) and SIGNED by the Governing Body.

Thomas Kramer
Erin Kill
Jennifer L Walker
Leo Noland

Attested: Erin Kill

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Thomas Kramer	X		
Erin Kill	X		
Jennifer L Walker	X		
Leo Noland	X		
Total			

Attested: Erin Kill

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Longton Cemetery, HEREBY NOTIFIES THE Elk 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 2.18. The date of our hearing is August 27, 2023 at 6:00 PM and will be held at Longton City Building, 404 Kansas, Longton, 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 6-21, 2023.

(Seal)

Erin Hill
Clerk or Officer of Governing Body

Longton Cemetery
Elk 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	6,543	527	10	79	12	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	6,543	527	10	79	12	3

County Treas Motor Vehicle Estimate 527

County Treas Recreational Vehicle Estimate 10

County Treas 16/20M Vehicle Estimate 79

County Treas Commercial Vehicle Tax Estimate 12

County Treas Watercraft Tax Estimate 3

MVT Factor 0.08054

RVT Factor 0.00153

16/20M Factor 0.01207

Comm Veh Factor 0.00183

Watercraft Factor 0.00046

2024

Longton Cemetery
Elk 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
None					
	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.

Longton Cemetery
Elk 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.

State of Kansas
2024 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Longton Cemetery

Elk County

will meet on August 27, 2023 at 6:00 PM at Longton City Building, 404 Kansas, Longton 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 Elk 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 2023		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	5,908	2.423	16,300	2.290	38,870	6,543	2.180
Totals	5,908	2.423	16,300	2.290	38,870	6,543	2.180
						*Revenue Neutral Rate***	*2.181*
Less: Transfers	0		0		0		
Net Expenditures	5,908		16,300		38,870		
Total Tax Levied	6,543		6,543		xxxxxxxxxxxxxxx		
Assessed Valuation	2,701,239		2,858,000		3,001,440		

*Tax rates are expressed in mills.

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

Erin Kill

Longton Cemetery
Elk County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	38,707	40,684	31,671
Receipts:			
Ad Valorem Tax	6,989	6,543	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		565	527
Recreational Vehicle Tax		12	10
16/20M Vehicle Tax		81	79
Commercial Vehicle Tax		9	12
Watercraft Tax		2	3
LAVTR			0
Sale of Lots	750		
Marking Fees	125	50	
Donations			
Interest on Idle Funds	21	25	25
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**7,885**	**7,287**	**656**
Resources Available:	**46,592**	**47,971**	**32,327**
Expenditures:			
Mowing	5,700	8,000	8,000
Stone Maintenance		5,000	10,000
Gravel/Tree Maintenance		1,000	1,000
Road Maintenance		2,000	2,000
Budget & Publicatons	178	250	250
Clean-Up	30	50	50
New Markers & Flags			
Cemetery Maintenance			17,570
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**5,908**	**16,300**	**38,870**
Unencumbered Cash Balance Dec 31	40,684	31,671	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	39,447	37,861	38,870
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	38,870
		Tax Required	6,543
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	6,543

CPA Summary

PUBLIC NOTICE

Published in the Prairie Star on July 13, 2023

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