State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
Cemetery District No. 1 - Alta Vista
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the 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	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	7,200	6,824	1.238
Debt Service	10-113				
Totals		xxxxxxx	7,200	6,824	1.238
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Wabaunsee County	4,777,676
	Morris County	731,903
	0	
	0	
	0	
	Nov 1, 2023 Total Assessed Valuation	5,509,579

Revenue Neutral Rate: 0.666

Assisted by:
Wabaunsee County Clerk
Abby L. Amick
Address:
215 Kansas Ave
Alma KS 66401
Email:
clerk@wbcounty.org

Date Attested: Oct 24 2023

County Clerk

Anita McDiffett
Dale Peterson

Governing Body

CPA Summary

Cemetery District No. 1 - Alta Vista
Wabaunsee 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	3,672	327	8	35	4	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,672	327	8	35	4	2

County Treas Motor Vehicle Estimate 327

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 35

County Treas Commercial Vehicle Tax Estimate 4

County Treas Watercraft Tax Estimate 2

MVT Factor 0.08905

RVT Factor 0.00218

16/20M Factor 0.00953

Comm Veh Factor 0.00109

Watercraft Factor 0.00054

2024

Cemetery District No. 1 - Alta Vista
Wabaunsee 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
	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.

Cemetery District No. 1 - Alta Vista
Wabaunsee 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
				Total	**0**	**0**	**0**

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

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	6,512	3,059	0
Receipts:			
Ad Valorem Tax	3,697	3,672	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	524	376	327
Recreational Vehicle Tax	13	10	8
16/20M Vehicle Tax	51	51	35
Commercial Vehicle Tax	6	5	4
Watercraft Tax		2	2
LAVTR			0
Sale of Lots	200		
Donations			
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,491**	**4,116**	**376**
Resources Available:	**11,003**	**7,175**	**376**
Expenditures:			
Operations	5,145	2,500	2,500
Mowing	2,450	3,000	3,000
Insurance, Advertising, Stamps	332	700	700
Bank Charges	17		
Gravel for Road Work		975	1,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**7,944**	**7,175**	**7,200**
Unencumbered Cash Balance Dec 31	3,059	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	8,000	8,000	7,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,200
		Tax Required	6,824
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	6,824

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cemetery District No. 1 - Alta Vista
Wabaunsee County
will meet on August 31, 2023 at 7:00 PM at Alta Vista Library, Alta Vista KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.
Detailed budget information is avaiable at Wabaunsee County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Wabaunsee County (home county) Morris County

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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	7,944	0.769	7,175	0.716	7,200	6,824	1.237
Debt Service							
Totals	7,944	0.769	7,175	0.716	7,200	6,824	1.237
						*Revenue Neutral Rate**	*0.666*
Less: Transfers	0		0		0		
Net Expenditures	7,944		7,175		7,200		
Total Tax Levied	3,671		3,672		xxxxxxxxxxxxxxx		
Assessed Valuation:	4,776,089		5,129,323		5,517,875		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Anita McDiffett

Resolution No. 2023-01

A RESOLUTION OF THE CEMETERY DISTRICT 1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the CEMETERY DISTRICT 1 was calculated as 0.666 mills by the WABAUNSEE County Clerk; and

WHEREAS, the budget proposed by the Governing Body of CEMETERY DISTRICT 1 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, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the CEMETERY DISTRICT 1, 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 DISTRICT 1:

The CEMETERY DISTRICT 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.666 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 31 day of August (month and year) and SIGNED by the Governing Body.

Anita McDiffett

Dale Peterson

Attested:
Anita McDiffett

Roll Call Vote

A Roll Call Vote of the CEMETERY DISTRICT NO 1 - ALTA VISTA To Levy a Property Tax Exceeding the Revenue Neutral Rate

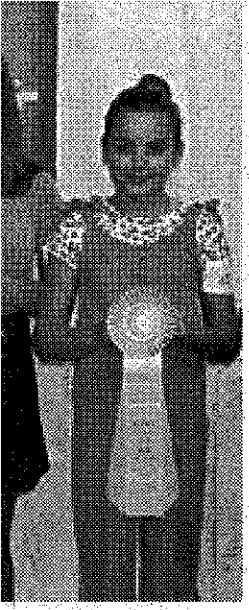
Hearing to Exceed Revenue Neutral Rate held on AUGUST 31, 2023

Resolution No. 2023-01

Governing Body Member	Yes	No	No Vote
Anita McDiffett	✓		
Dale Peterson	✓		
[illegible]	✓		
[illegible]	✓		
TOTAL			

Certified:

Anita McDiffett



Cutler Kasten,
nald.

Welcome!
torical district...
t kids' toys.
must!
* 620-767-6318

Less: Transfers	0	0	0
Net Expenditure	4,004	4,100	8,099
Total Tax Levied	763	765	xxxxxxxxxxxxxxxxx
Assessed Valuation	123,818	95,423	94,502

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Mitchell Peck

City Official Title: Latimer City Treasurer

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Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Anita McDiffett
Treasurer