State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Browns Grove Cemetery District No. 2

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	Amount of 2024 Ad Valorem Tax	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	30,000	9,140	1.165
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	30,000	9,140	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

7838660

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	1.163
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: August 6, 2024

County Clerk

Gary Pelton Clerk
Donald Stepkel Treasurer

Governing Body

CPA Summary

RECEIVED
AUG 06 2024
PAWNEE COUNTY CLERK
LARNED, KANSAS

Affidavit of Publication

STATE OF KANSAS **SS.**

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

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

SAID newspaper is a 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 Larned 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 1 consecutive ISSUE, *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____ _____, 20____

_____, 20____ _____, 20____

F W Mer

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

Patty Smith

Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 73.52

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 4, 2024) 1t

NOTICE OF BUDGET HEARING

The governing body of
Browns Grove Cemetery District No. 2
Pawnee County
will meet on August 5, 2024 at 8:00 pm at Browns Grove Township Hall, Burdett, 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 levied.
Detailed budget information is available at Adams Brown LLC 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	11,611	1.260	12,750	1.095	30,000	9,140	1.163
Debt Service							
Non-Budgeted Funds							
Totals	11,611	1.260	12,750	1.095	30,000	9,140	1.163
						*Revenue Neutral Rate***	*1.163*
Less: Transfers	0		0		0		
Net Expenditures	11,611		12,750		30,000		
Total Tax Levied	9,145		9,140		xxxxxxxxxxxxxxx		
Assessed Valuation	7,255,872		8,345,367		7,859,793		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Donald Stejskal

Donald Stejskal

SIGNIFICANT BUDGET ASSUMPTIONS

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, reviewed.

Property valuations for the budget year are obtained from the June 15, 2024 County Clerk estimates. values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to increase approximately 5% over the prior year due to inflation.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available

Salary/Wages and Benefits expenditures are expected to increase approximately 3%-5% compared to the

Operating expenditures are expected to increase approximately 3%-5% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .

Browns Grove Cemetery District No. 2
Pawnee 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	9.140	379	7	80	39	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	9.140	379	7	80	39	5

County Treas Motor Vehicle Estimate 379

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 80

County Treas Commercial Vehicle Tax Estimate 39

County Treas Watercraft Tax Estimate 5

MVT Factor 0.04147

RVT Factor 0.00077

16/20M Factor 0.00875

Comm Veh Facto 0.00427

Watercraft Facto 0.00055

2025

Browns Grove Cemetery District No. 2
Pawnee 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
None					
	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.

Browns Grove Cemetery District No. 2
Pawnee 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:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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.

Browns Grove Cemetery District No. 2
Pawnee 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	15,380	15,694	14,760
Receipts:			
Ad Valorem Tax	9,164	8,866	xxxxxxxxxxxxxxxx
Delinquent Tax	97	100	90
Motor Vehicle Tax	791	501	379
Recreational Vehicle Tax		8	7
16/20M Vehicle Tax		105	80
Commercial Vehicle Tax		36	39
Watercraft Tax		6	5
In Lieu of Taxes	0	0	0
Grave Openings & Lot Sales	1,750	2,000	3,500
Refunds & Reimbursements	75	100	1,850
Interest on Idle Funds	16	50	100
Neighborhood Revitalization Rebate			0
Miscellaneous	32	44	50
Does misc. exceed 10% of Total Receipts			
Total Receipts	**11,925**	**11,816**	**6,100**
Resources Available:	**27,305**	**27,510**	**20,860**
Expenditures:			
Utilities	262	350	400
Supplies	632	650	750
Repairs	109	750	1,700
Insurance	797	1,000	2,000
Linceses & Fees	1,942	2,000	2,200
Contracted Services	7,869	8,000	9,000
Capital Outlay	0	0	1,500
Cash Reserve (2025 column)			12,450
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**11,611**	**12,750**	**30,000**
Unencumbered Cash Balance Dec 31	15,694	14,760	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	29,049	30,195	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	9,140
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	9,140

CPA Summary

Browns Grove Cemetery District No. 2

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:		
Heinen Trust Fund		**Cemetery Trust/Endowr**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,176	Cash Balance Jan 1	1,000	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		10,176
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	9,176	Resources Available:	1,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,176
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	9,176	Cash Balance Dec 31	1,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	10,176 **
										10,176 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2025 Special District

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