State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Cresco 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	10,193	3,916	✓
Debt Service	10-113				
Totals		xxxxxxxxxx	10,193	3,916	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 1.422

Assisted by:
Carolyn Brock

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

Janet Miller
Kent Miller
Don L. Miller

Attest: Sept. 4, 2023
Tony C. Richmond
County Clerk

Governing Body

CPA Summary

Resolution No. 1

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

WHEREAS, the Revenue Neutral Rate for the Cresco Cemetery was calculated as 1.422 mills by the Elk County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cresco 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 20, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Cresco 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 Cresco Cemetery :

The Cresco Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.422 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 20 day of August (month and year) and SIGNED by the Governing Body.

Janet Miller
Keat Miller
Dan L. Miller

Attested: 8-20-23

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Janet Miller	X		
Keat Miller	X		
Dan L. Miller	X		
Total			

Attested: _____

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cresco Cemetery

Elk County

will meet on August 20, 2023 at 1:00 PM at Janet Miller's, 1417 Quail, Howard 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	5,150	1.705	7,250	1.604	10,193	3,916	1.421
Totals	5,150	1.705	7,250	1.604	10,193	3,916	1.421
						*Revenue Neutral Rate***	*1.422*
Less: Transfers	0		0		0		
Net Expenditures	5,150		7,250		10,193		
Total Tax Levied	3,916		3,916		xxxxxxxxxxxxxxx		
Assessed Valuation	2,297,758		2,442,315		2,755,930		

*Tax rates are expressed in mills.

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

Janet Miller

Jessica Rankin
City Official Title: Clerk

PUBLIC NOTICE

Published in the Prairie Star on July 13, 2023

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General	5,150	1.705	7,250	1.604	10,193	3,916	1.421
Totals	5,150	1.705	7,250	1.604	10,193	3,916	1.421
Less: Transfers	0		0		0		
Net Expenditures	5,150		7,250		10,193		
Total Tax Levied	3,916		3,916		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,297,758		2,442,315		2,755,930		
					*Revenue Neutral Rate***		1.421

*Tax rates are expressed in mills

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

Janet Miller

Cresco 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	3.916	267	2	111	1	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3.916	267	2	111	1	4

County Treas Motor Vehicle Estimate 267

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 111

County Treas Commercial Vehicle Tax Estimate 1

County Treas Watercraft Tax Estimate 4

MVT Factor 0.06818

RVT Factor 0.00051

16/20M Factor 0.02835

Comm Veh Factor 0.00026

Watercraft Factor 0.00102

2024

Cresco 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.

Cresco 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.

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

2024 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,592	8,867	5,892
Receipts:			
Ad Valorem Tax	4,375	3,916	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		239	267
Recreational Vehicle Tax		7	2
16/20M Vehicle Tax		110	111
Commercial Vehicle Tax			1
Watercraft Tax		3	4
LAVTR			0
Sale of Lots	1,050		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,425**	**4,275**	**385**
Resources Available:	**14,017**	**13,142**	**6,277**
Expenditures:			
Operations			2,943
Mowing	3,585	4,500	4,500
Tree Maintanence		500	500
Road Repairs/Gravel	1,291	2,000	2,000
Budget & Publlication	274	250	250
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**5,150**	**7,250**	**10,193**
Unencumbered Cash Balance Dec 31	8,867	5,892	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	11,185	10,972	10,193
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,193
		Tax Required	3,916
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	3,916

CPA Summary

State of Kansas
2024 Special District

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Janet Miller