State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Pawnee County, State of Ka.. .s
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 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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	29,049	9,145	1.260
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	29,049	9,145	1.260
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					7255872
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 1.263

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127, 818 Broadway
Larned, KS 67550
Email:
mlb@cpavbv.com

Gary R. Pettis
Donald Stejskal

Attest: August 4th, 2022
Stacey Rein
County Clerk

Governing Body

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

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 14 day of July, 2022 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 14 day of July, 2022.

Patty Smith
Notary Public

My commission expires Jan. 20, 2024

Printer's fee $ 73.52

Additional copies $_____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 14, 2022) 1t

NOTICE OF BUDGET HEARING

The governing body of
Browns Grove Cemetery District No. 2
Pawnee County
will meet on August 1, 2022 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 VonFeldt, Bauer & VonFeldt, Chtd. 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	13,816	1.344	14,343	1.302	29,049	9,145	1.262
Debt Service							
Non-Budgeted Funds							
Totals	13,816	1.344	14,343	1.302	29,049	9,145	1.262
						*Revenue Neutral Rate***	*1.263*
Less: Transfers	0		0		0		
Net Expenditures	13,816		14,343		29,049		
Total Tax Levied	9,145		9,145		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,805,689		7,028,196		7,244,413		

Outstanding Indebtedness, Jan 1,

	2020	2021	2022
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

SIGNIFICANT BUDGET ASSUMPTIONS

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about 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, 2022 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

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

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

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

Browns Grove Cemetery District No. 2
Pawnee 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	9,145	469	12	117	43	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	9,145	469	12	117	43	5

County Treas Motor Vehicle Estimate 469

County Treas Recreational Vehicle Estimate 12

County Treas 16/20M Vehicle Estimate 117

County Treas Commercial Vehicle Tax Estimate 43

County Treas Watercraft Tax Estimate 5

MVT Factor 0.05128

RVT Factor 0.00131

16/20M Factor 0.01279

Comm Veh Factor 0.00470

Watercraft Factor 0.00055

2023

Browns Grove Cemetery District No. 2
Pawnee 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.

Browns Grove Cemetery District No. 2
Pawnee 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:										
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, 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.

Browns Grove Cemetery District No.
Pawnee County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023

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	15,330	15,246	14,808
Receipts:			
Ad Valorem Tax	9,201	9,054	xxxxxxxxxxxxxxxxxx
Delinquent Tax	12	25	
Motor Vehicle Tax	573	324	469
Recreational Vehicle Tax		9	12
16/20M Vehicle Tax		77	117
Commercial Vehicle Tax		5	43
Watercraft Tax			5
LAVTR			0
In Lieu of Taxes			
Grave Openings & Lot Sales	1,775	3,500	3,500
Refunds & Reimbursements	2,029	711	700
Interest on Idle Funds	142	200	250
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**13,732**	**13,905**	**5,096**
Resources Available:	**29,062**	**29,151**	**19,904**
Expenditures:			
Utilities	331	350	400
Supplies	1,574	1,650	1,700
Repairs	221	235	250
Insurance	974	1,023	1,050
Linceses & Fees	2,091	2,195	2,200
Contracted Services	8,625	8,890	9,500
Capital Outlay			13,949
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**13,816**	**14,343**	**29,049**
Unencumbered Cash Balance Dec 31	15,246	14,808	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	34,515	28,535	29,049
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,049
		Tax Required	9,145
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	9,145

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

Browns Grove Cemetery District No. 2

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Heinen Trust Fund		**Cemetery Trust/Endowne**		**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	0	None	0							
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	0	None	0							
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: No assurance provided. See accompanying "Significant Budget Assumptions"

State of Kansas
2023 Special District

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