SCANNED

State of Kansas
City

2023

CERTIFICATE

To the Clerk of BROWN, State of Kansas
We, the undersigned, officers of
EVEREST
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 expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	174,500	57,083	36.143
Debt Service	10-113	8			
Library	12-1220	8	8,000	6,731	4.262
Spec. Fire & Police	12-11a03	9	7,000	5,976	3.784
		9			
Special Highway		10	18,500		
City Hall		10			
Trash Collection		11	15,000		
Water & Sewer		11	86,945		
Debt Service		12	26,945		
		12			
Totals		xxxxxx	336,890	69,790	44.189
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,579,375
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 44.669

Assisted by:
Jim Scherer, CPA

Address:
109 S. 6th Street
Hiawatha, KS 66434

Email:
jim@jtscpa.com

Date Attested: Sept 1, 2022

Dawn M. Boyles
County Clerk

Governing Body

SCANNED

EVEREST

2023

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	58,594	12,902	363	636	273	65
Debt Service						
Library	6,543	1,441	40	71	31	7
Spec. Fire & Police	5,390	1,187	33	58	25	6
TOTAL	70,527	15,530	436	765	329	78

County Treas Motor Vehicle Estimate 15,530

County Treas Recreational Vehicle Estimate 436

County Treas 16/20M Vehicle Estimate 765

County Treas Commercial Vehicle Tax Estimate 329

County Treas Watercraft Tax Estimate 78

Motor Vehicle Factor 0.22020

Recreational Vehicle Factor 0.00618

16/20 Vehicle Factor 0.01085

Commercial Vehicle Factor 0.00466

Watercraft Factor 0.00111

EVEREST

2023

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
General	Spec. Highway	20,000	10,000	10,000	Streets
Water & Sewer	Debt Service	26,946	26,946	26,946	Debt Service
	Totals	46,946	36,946	36,946	
	Adjustments*				
	Adjusted Totals	46,946	36,946	36,946	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

EVEREST 2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO SER 2010-A	10/1/2010	10/1/2050	2.25	545,000	440,230	10/21	10/21	9,908	10,899	9,663	11,144
GO SER 2010-B	10/1/2010	10/1/2050	2.25	160,800	129,728	10/21	10/21	2,921	3,218	2,846	3,292
Total G.O. Bonds					**569,958**			**12,829**	**14,117**	**12,509**	**14,436**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**569,958**			**12,829**	**14,117**	**12,509**	**14,436**

EVEREST 2023

FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	123,042	132,361	48,896
Receipts:			
Ad Valorem Tax	50,951	58,594	xxxxxxxxxxxxxxxx
Delinquent Tax	7,354	0	
Motor Vehicle Tax	13,337	10,834	12,902
Recreational Vehicle Tax	312	231	363
16/20M Vehicle Tax		741	636
Commercial Vehicle Tax	286	86	273
Watercraft Tax			65
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	33,287	30,000	33,000
Franchise Tax	18,020	19,000	19,000
Licenses			
Building Permits			
State of Kansas	20,784		
Miscellaneous	6,369	5,000	5,000
In Lieu of Tax (IRB)			
Interest on Idle Funds		300	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**150,700**	**124,786**	**71,239**
Resources Available:	**273,742**	**257,147**	**120,135**
Expenditures:			
General Government	120,346	150,000	150,000
Transfer to Special Highway	12,685	10,000	10,000
Transfer to Water	8,350	0	
Capital Outlay		48,251	14,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**141,381**	**208,251**	**174,500**
Unencumbered Cash Balance Dec 31	132,361	48,896	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	145,000	208,251	174,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	174,500
		Tax Required	54,365
	Delinquent Comp Rate:	5.0%	2,718
		Amount of 2022 Ad Valorem Tax	57,083

CPA Summary

EVEREST 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	6,243	6,543	xxxxxxxxxxxxxxxx
Delinquent Tax	893	0	
Motor Vehicle Tax	1,637	1,327	1,441
Recreational Vehicle Tax	38	28	40
16/20M Vehicle Tax		91	71
Commercial Vehicle Tax	35		31
Watercraft Tax		11	7
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	8,846	8,000	1,590
Resources Available:	8,846	8,000	1,590
Expenditures:			
Barnes Reading Room	8,846	8,000	8,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,846	8,000	8,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	7,991	8,000	8,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,000
		Tax Required	6,410
	Delinquent Comp Rate:	5.0%	321
		Amount of 2022 Ad Valorem Tax	6,731

See Tab A

Qualifies for S

CPA Summary

EVEREST 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Spec. Fire & Police	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	4,971	5,390	xxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	705	0	0
Motor Vehicle Tax	1,303	1,057	1,187
Recreational Vehicle Tax	31	23	33
16/20M Vehicle Tax		72	58
Commercial Vehicle Tax	28	8	25
Watercraft Tax			6
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,038**	**6,550**	**1,309**
Resources Available:	**7,038**	**6,550**	**1,309**
Expenditures:			
Fire Department	7,038	6,550	7,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**7,038**	**6,550**	**7,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	6,437	6,550	7,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,000
See Tab A		Tax Required	5,691
	Delinquent Comp Rate:	5.0%	285
		Amount of 2022 Ad Valorem Tax	5,976

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

EVEREST 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	1,404	500
Receipts:			
State of Kansas Gas Tax	7,924	8,000	8,000
County Transfers Gas		0	0
City Transfers	12,685	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**20,609**	**18,000**	**18,000**
Resources Available:	**20,609**	**19,404**	**18,500**
Expenditures:			
Street Repair and Maint	19,205	18,904	18,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,205**	**18,904**	**18,500**
Unencumbered Cash Balance Dec 31	1,404	500	0
2021/2022/2023 Budget Authority Amount:	20,000	25,000	18,500

Adopted Budget **City Hall**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	74	74	74
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**74**	**74**	**74**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exper			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	74	74	74
2021/2022/2023 Budget Authority Amount:	1,000	1,000	0

CPA Summary

EVEREST 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Collection**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,487	30,749	30,749
Receipts:			
Charges to Customers	16,290	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,290**	**15,000**	**15,000**
Resources Available:	**44,777**	**45,749**	**45,749**
Expenditures:			
Brown County Transfer Station	5,677	6,000	6,000
Operations	8,351	9,000	9,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**14,028**	**15,000**	**15,000**
Unencumbered Cash Balance Dec 31	30,749	30,749	30,749
2021/2022/2023 Budget Authority Amount:	15,000	15,000	15,000

Adopted Budget **Water & Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	21,308	26,914	23,968
Receipts:			
Charges to Customers	81,766	82,000	85,000
Transfer from General	8,350	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**90,116**	**82,000**	**85,000**
Resources Available:	**111,424**	**108,914**	**108,968**
Expenditures:			
Transfer to Debt Service	26,945	26,946	26,945
Operations	57,565	58,000	60,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**84,510**	**84,946**	**86,945**
Unencumbered Cash Balance Dec 31	26,914	23,968	22,023
2021/2022/2023 Budget Authority Amount:	86,946	79,446	86,945

See Tab C

CPA Summary

EVEREST 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from Water and Sewer	26,945	26,946	26,945
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**26,945**	**26,946**	**26,945**
Resources Available:	**26,945**	**26,946**	**26,945**
Expenditures:			
Principal	13,822	14,117	14,436
Interest	13,123	12,829	12,509
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**26,945**	**26,946**	**26,945**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	26,946	26,946	26,945

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
EVEREST
will meet on August 9, 2022 at 6:00 PM at Northfield Village Community Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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 for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	141,381	41.981	208,251	40.776	174,500	57,083	36.352
Debt Service		4.096					
Library	8,846	5.144	8,000	4.553	8,000	6,731	4.286
Spec. Fire & Police	7,038		6,550	3.751	7,000	5,976	3.806
Special Highway	19,205		18,904		18,500		
City Hall							
Trash Collection	14,028		15,000		15,000		
Water & Sewer	84,510		84,946		86,945		
Debt Service	26,945		26,946		26,945		
Totals	301,953	51.221	368,597	49.080	336,890	69,790	44.444
						*Revenue Neutral Rate***	*44.669*
Less: Transfers	46,946		36,946		36,946		
Net Expenditure	255,007		331,651		299,944		
Total Tax Levied	72,049		70,527		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,406,628		1,429,161		1,570,305		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	596,764	583,245	569,958
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	596,764	583,245	569,958

*Tax rates are expressed in mills

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

Jeanne Frakes
City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF EVEREST, HEREBY NOTIFIES THE BROWN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate.

The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

_X___ 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, 2022.

WITNESS my hand and official seal on _____, 20___.

Dawn M. Boyles

Brown County Clerk

(Seal)

Jeanne Frakes

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

(First published in the Horton Headlight July 14, 2022)

NOTICE OF BUDGET HEARING

The governing body of

EVEREST

will meet on August 9, 2022 at 6:00 PM at Northfield Village Community Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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 for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	141,381	41.981	208,251	40.776	174,500	57,083	36.352
Debt Service		4.096					
Library	8,846	5.144	8,000	4.553	8,000	6,731	4.286
Spec. Fire & Police	7,038		6,550	3.751	7,000	5,976	3.806
Special Highway	19,205		18,904		18,500		
City Hall							
Trash Collection	14,028		15,000		15,000		
Water & Sewer	84,510		84,946		86,945		
Debt Service	26,945		26,946		26,945		
Totals	301,953	51.221	368,597	49.080	336,890	69,790	44.444
						*Revenue Neutral Rate***	*44.669*
Less: Transfers	46,946		36,946		36,946		
Net Expenditure	255,007		331,651		299,944		
Total Tax Levied	72,049		70,527		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,406,628		1,429,161		1,570,305		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	596,764	583,245	569,958
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	596,764	583,245	569,958

*Tax rates are expressed in mills

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

Jeanne Frakes

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is 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 Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, 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___

Dana D. Foley
Publisher

Subscribed and sworn to before me this 14th day of July, 2022

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26