State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Ontario Cemetery # 2 Jt
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 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	Amount of 2022 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	11,342	10,834	3.135
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxx	11,342	10,834	3.135
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Nemaha County	2,901,093
	Jackson County	554,778
	0	
	0	
	0	
	Nov 1, 2022 Total Assessed Valuation	3,455,871

Revenue Neutral Rate: 2.557

Assisted by:
Carolyn Brock

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

Date Attested: December 31 2022

Mary Kay Schulteis
County Clerk

Francis Davis PRES
Cletamae Brown Treas.
Robert [illegible] Member
[illegible]
Rodney L. Brown V. Pres.
Governing Body

CPA Summary

Ontario Cemetery # 2 Jt
Nemaha County

State of Kansas
Special District

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	8,834	363	9	34	0	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,834	363	9	34	0	4

County Treas Motor Vehicle Estimate 363

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 34

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 4

MVT Factor 0.04109

RVT Factor 0.00102

16/20M Factor 0.00385

Comm Veh Factor 0.00000

Watercraft Factor 0.00045

2023

Ontario Cemetery # 2 Jt
Nemaha 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
General	Perpetual	798			
	Totals	798	0	0	
	Adjustments*				
	Adjusted Totals	798	0	0	

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

State of Kansas
Special District

Ontario Cemetery # 2 Jt
Nemaha 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:										
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, 2022	Payments Due 2022	Payments Due 2023
None							
				Total	**0**	**0**	**0**

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

Ontario Cemetery # 2 Jt
Nemaha County

2023 State of Kansas
Special District

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4	1	98
Receipts:			
Ad Valorem Tax	9,199	8,834	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		311	363
Recreational Vehicle Tax		9	9
16/20M Vehicle Tax		40	34
Commercial Vehicle Tax			0
Watercraft Tax		3	4
LAVTR			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,199**	**9,197**	**410**
Resources Available:	**9,203**	**9,198**	**508**
Expenditures:			
Mowing	6,500	6,500	7,000
Supplies & Repairs	244	500	500
Equipment-Mower			2,000
Maintenance	700	1,000	742
Spraying	390	500	500
Fuel			
Budget & Publications	170	200	200
Bank Charges			
Operations	400	400	400
Transfer to Perpetual	798		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**9,202**	**9,100**	**11,342**
Unencumbered Cash Balance Dec 31	1	98	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	9,235	9,882	11,342
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,342
		Tax Required	10,834
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	10,834

CPA Summary

Ontario Cemetery # 2 Jt

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:		
Perpetural			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,639	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		9,639
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General	798									
Interest	5									
Total Receipts	803	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	803
Resources Available:	10,442	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,442
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	10,442	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	10,442 **
										10,442 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Ontario Cemetery # 2 Jt

Nemaha County

will meet on August 22, 2022 at 9:00 AM at Davis Auto Clinic, Bancroft Town Site, Goff 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 Nemaha County Clerk's office and will be available at this hearing.

SUPPORTING COUNTIES

Nemaha County (home county) Jackson County

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 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	9,202	2.793	9,100	2.630	11,342	10,834	3.135
Perpetural							
Totals	9,202	2.793	9,100	2.630	11,342	10,834	3.135
						*Revenue Neutral Rate***	*2.557*
Less: Transfers	798		0		0		
Net Expenditures	8,404		9,100		11,342		
Total Tax Levied	8,834		8,834		xxxxxxxxxxxxxxx		
Assessed Valuation:	3,163,765		3,358,979		3,455,871		

*Tax rates are expressed in mills.

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

Rodney Brown

Resolution No. _____

A RESOLUTION OF THE Ontario Cemetery # 2 Jt, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Ontario Cemetery # 2 Jt was calculated as 2.557 mills by the Nemaha County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Ontario Cemetery # 2 Jt will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 22, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Ontario Cemetery # 2 Jt, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Ontario Cemetery # 2 Jt:

The Ontario Cemetery # 2 Jt shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.135 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 22 day of August (month and year) and SIGNED by the Governing Body.

Francis Davis
Clotamae Brown
Bob Davis
Terry Kramer
Rodney BROWN

Attested:

_____

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Francis Davis	✓		
Clotamae Brown	✓		
Bob Davis	✓		
Terry Kramer	✓		
Rodney BROWN	✓		
Total	5	0	

Attested: _____ Ø

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special ☐

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Ontario Cemetery # 2 Jt

Nemaha County

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	9,202	2.793	9,100	2.630	11,342	10,834	3.135
Perpetural							
Totals	9,202	2.793	9,100	2.630	11,342	10,834	3.135
						*Revenue Neutral Rate***	*2.557*
Less: Transfers	798		0		0		
Net Expenditures	8,404		9,100		11,342		
Total Tax Levied	8,834		8,834		xxxxxxxxxxxxxxx		
Assessed Valuation:	3,163,765		3,358,979		3,455,871		

*Tax rates are expressed in mills.

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

Rodney Brown

Vice President

STATE OF KANSAS
County of Nemaha

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice – Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date July 13, 2022
Second insertion thereof in the issue thereof date _____, 2022
Third insertion thereof in the issue thereof date _____, 2022

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $50.00
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 13 day of July, 2022

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
January 15, 2025

Joyce K Diehl

My commission expires on the 15th day of January, 2025

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2022

_____