State of Kansas
Special District
2023

SCANNED

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Cemetery # 14 Hiawatha

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	Amount of 2022 Ad Valorem Tax	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	317,920	81,490	1.707
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	317,920	81,490	1.707
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
47,727,346
Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 1.709

Assisted by:
Carolyn Brock

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

Attest: Sept 1, 2022
Dawn M. Bayles
County Clerk

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

Governing Body

CPA Summary

Cemetery # 14 Hiawatha
Brown 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	81,991	7,163	149	206	1,143	41
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	81,991	7,163	149	206	1,143	41

County Treas Motor Vehicle Estimate 7,163

County Treas Recreational Vehicle Estimate 149

County Treas 16/20M Vehicle Estimate 206

County Treas Commercial Vehicle Tax Estimate 1,143

County Treas Watercraft Tax Estimate 41

MVT Factor 0.08736

RVT Factor 0.00182

16/20M Factor 0.00251

Comm Veh Factor 0.01394

Watercraft Factor 0.00050

2023

Cemetery # 14 Hiawatha
Brown 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
Cemetery Maintenance	General	91,058			17-1336b
	Totals	91,058	0	0	
	Adjustments*				
	Adjusted Totals	91,058	0	0	

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

Cemetery # 14 Hiawatha
Brown 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**	**0**

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

Cemetery # 14 Hiawatha
Brown 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	8,446	135,130	153,253
Receipts:			
Ad Valorem Tax	56,748	81,991	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,538	7,163
Recreational Vehicle Tax		85	149
16/20M Vehicle Tax		182	206
Commercial Vehicle Tax		674	1,143
Watercraft Tax		28	41
LAVTR			0
Sale of Lots	27,150	20,000	20,000
Openings & Closings	19,500	25,000	25,000
Donations	15,259	10,000	10,000
Reimbusements			
Grave Locations	1,925		
Ashes Inurement	9,650	8,000	8,000
Farm Lease	1,400	1,400	1,400
Transfer from Reserve	91,058		
Annuity Interest prior year	12,445		
Annuity Interest		10,000	10,000
Interest on Idle Funds	100	75	75
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**235,235**	**161,973**	**83,177**
Resources Available:	**243,681**	**297,103**	**236,430**
Expenditures:			
Contract Labor			12,000
Mowing	81,270	95,000	105,000
Stone Maintenance		10,000	67,370
Grave Openings & Closings	13,850	15,000	15,000
Road Repairs			80,000
Tree Maintenance			
Kiofk Maintenance		5,000	5,000
Chemicals			5,000
Rent			
Utilities	7,956	10,000	12,000
Landscape	5,475	6,000	8,000
Accounting			5,000
Legal			700
Insurance		2,500	2,500
Reimbursement Costs			
Bank Charges (Trust)		100	100
Budget & Publications		250	250
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**108,551**	**143,850**	**317,920**
Unencumbered Cash Balance Dec 31	135,130	153,253	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	124,000	145,850	317,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	317,920
		Tax Required	81,490
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	81,490

CPA Summary

Cemetery # 14 Hiawatha

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:		
Cemetery Maintenance			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	435,335	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		435,335
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	11,572									
Total Receipts	11,572	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	11,572
Resources Available:	446,907	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	446,907
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
TR to General	91,058									
Total Expenditures	91,058	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	91,058
Cash Balance Dec 31	355,849	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	355,849 **
										355,849 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2023pecial District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cemetery # 14 Hiawatha
Brown County
will meet on August 30, 2022 at 7:00 PM at 105 S 6th, Hiawatha 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 Brown County Clerk's office 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	108,551	1.213	143,850	1.867	317,920	81,490	1.708
Non-Budgeted Funds	91,058						
Totals	199,609	1.213	143,850	1.867	317,920	81,490	1.708
						*Revenue Neutral Rate***	*1.709*
Less: Transfers	91,058		0		0		
Net Expenditures	108,551		143,850		317,920		
Total Tax Levied	52,311		81,991		xxxxxxxxxxxxxxx		
Assessed Valuation	43,125,974		43,674,103		47,719,894		

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*

David Wilson

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Cemetery # 14 Hiawatha, HEREBY NOTIFIES THE Brown County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.708. The date of our hearing is August 30, 2022 at 7:00 PM and will be held at 105 S 6th, Hiawatha , Kansas.

_____ 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 06/17, 2022.

Treasurer

(Seal)

Clerk or Officer of Governing Body

Resolution No. _____

A RESOLUTION OF THE Cemetery # 14 Hiawatha, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Cemetery # 14 Hiawatha was calculated as 1.709 mills by the Brown County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cemetery # 14 Hiawatha will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 30, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Cemetery # 14 Hiawatha, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Cemetery # 14 Hiawatha :

The Cemetery # 14 Hiawatha shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.708 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 30 day of AUGUST (month and year) and SIGNED by the Governing Body.

Attested:
Megan Bridget

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
John R. Howard	X		
Larry K Weast	X		
Debbie Schuetz	X		
Steve Winter	X		
Paul R Wilson	X		
Total	5		

Attested: _____

AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: 336097 *P.O. :*
Ad ID: 6718116 *DESC. :Hiawatha Cemetery #14 Budget*

LARRY WEAST
HIAWATHA CEMETERY DISTRICT #14
P.O. BOX 86
HIAWATHA, KS 66434

STATE OF KANSAS, BROWN COUNTY,
ss:

Sandra Ridings first duly sworn, deposes and says:
That she is the Legal Ad Coordinator of the Hiawatha World, 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 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 Hiawatha in said county as periodical matter.

Run Dates: *06/24/22 to 06/24/22*
Appearances: *1*
AD SPACE: *126*
TOTAL COST: *$58.50*

(Signed)

Subscribed and sworn before me this 24th day of June 2022

MARCIE K PIPER
Notary Public - Notary Seal
Andrew County - State of Missouri
Commission Number 14397301
My Commission Expires Apr 15, 2026

Notary Public

Published in the *Hiawatha World* Friday, 6/24/22.

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Cemetery #14 Hiawatha,
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David Wilson

6718116