State of Kansas
Special District
2025

# CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
**Cemetery # 10, Wheatland 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | Amount of 2024 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 | 14,294 | 4,614 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxx | 14,294 | 4,614 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate and Budget Hearing Notice | | 6 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

| Final County Assessed Valuation | County Clerk's Use Only |
|---|---|
| Brown County | |
| Atchison County | |
| Jackson County | |
| 0 | |
| 0 | |
| Nov 1, 2024 Total Assessed Valuation | |

Revenue Neutral Rate: 1.106

Assisted by:
Carolyn Brock

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

Date Attested: , 2024

County Clerk

Governing Body

Susan Hoedog, Darryl Hundley, Evonne Chism, Earl Chism, Mary Oswald

**CPA Summary**

Cemetery # 10, Wheatland Jt
Brown County

2025

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

| 2024 Budgeted Funds | Tax Levy Amount in 2024 Budget | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 4,614 | 87 | 1 | 13 | 4 | 2 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 4,614 | 87 | 1 | 13 | 4 | 2 |

County Treas Motor Vehicle Estimate 87

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 13

County Treas Commercial Vehicle Tax Estimate 4

County Treas Watercraft Tax Estimate 2

MVT Factor 0.01886

RVT Factor 0.00022

16/20M Factor 0.00282

Comm Veh Factor 0.00087

Watercraft Factor 0.00043

2025

Cemetery # 10, Wheatland Jt
Brown County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| | | | | | |
| None | | | | | |
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Cemetery # 10, Wheatland Jt
Brown County

2025

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| None | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | **Total** | **0** | **0** | **0** |

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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 14,414 | 15,855 | 9,533 |
| Receipts: | | | |
| Ad Valorem Tax | 4,900 | 4,614 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 218 | 87 |
| Recreational Vehicle Tax | | 4 | 1 |
| 16/20M Vehicle Tax | | 40 | 13 |
| Commercial Vehicle Tax | | 11 | 4 |
| Watercraft Tax | | 1 | 2 |
| LAVTR | | | 0 |
| | | | |
| Sale of Lots | 100 | | |
| Donations | | | |
| | | | |
| Interest of CD | 95 | 40 | 40 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **5,095** | **4,928** | **147** |
| **Resources Available:** | **19,509** | **20,783** | **9,680** |
| Expenditures: | | | |
| | | | |
| Operations | 207 | 800 | 800 |
| Mowing | 3,300 | 5,000 | 5,000 |
| Improvements | | 5,000 | 8,044 |
| Budget & Publications | 110 | 350 | 350 |
| Bank Charges | 37 | 100 | 100 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **3,654** | **11,250** | **14,294** |
| Unencumbered Cash Balance Dec 31 | 15,855 | 9,533 | xxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 16,655 | 16,128 | 14,294 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 14,294 |
| | | Tax Required | 4,614 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 4,614 |

**CPA Summary**

*Published in the Horton Headlight July 4, 2024*

**NOTICE OF BUDGET HEARING**

The governing body of
Cemetery # 10, Wheatland Jt
Brown County
will meet on August 14, 2024 at 7:00 PM at Horton City Hall, 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
Detailed budget information is available at Brown County Clerk's office and will be available at this hearing.

**SUPPORTING COUNTIES**
Brown County (home county) Atchison County, Jackson County

**BUDGET SUMMARY**
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 3,659 | 1.101 | 11,250 | 1.120 | 14,294 | 4,614 | 1.106 |
| | | | | | | | |
| Totals | 3,659 | 1.101 | 11,250 | 1.120 | 14,294 | 4,614 | 1.106 |
| | | | | | | Revenue Neutral Rate** | 1.106 |
| Less: Transfers | | | 0 | | 0 | | |
| Net Expenditures | 3,659 | | 11,250 | | 14,294 | | |
| Total Tax Levied | 4,543 | | 4,614 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 4,126,571 | | 4,120,108 | | 4,173,308 | | |

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Darryl Hundley

# 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 4 day of July, 2024, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
Publisher

Subscribed and sworn to before me this 4th day of July, 2024.

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

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF Cemetery # 10, Wheatland Jt, HEREBY NOTIFIES THE Brown County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.106. The date of our hearing is 0 at 0 and will be held at Horton City Hall, 205 E Eight, Horton, Kansas.

XXXXX 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, 2024

WITNESS my hand and official seal on _____, 2024.

(Seal)

Daryl J. Hurrelley
Clerk or Officer of Governing Body