

CERTIFICATE

2024

To the Clerk of Ottawa County, State of Kansas

We, the undersigned, officers of

Mt Liberty Cemetery # 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 2024; and (3) the  
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

			2024 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
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	3,600	3,581	1.157
Debt Service	10-113				
Totals		xxxxxxxx	3,600	3,581	1.157
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					1.157
RNR Hearing Notice					
Neighborhood Revitalization Rebate					
					Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 0.000

Assisted by:  
Carolyn Brock

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

*Arnold Baker*  
*Doyle Brock*  
*Cliff Whiteley*

Attest: \_\_\_\_\_, 2023

County Clerk

Governing Body

CPA Summary

Mt Liberty Cemetery # 2  
Ottawa County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	0	0	0	19	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	0	0	0	19	0	0

County Treas Motor Vehicle Estimate	<u>0</u>
County Treas Recreational Vehicle Estimate	<u>0</u>
County Treas 16/20M Vehicle Estimate	<u>19</u>
County Treas Commercial Vehicle Tax Estimate	<u>0</u>
County Treas Watercraft Tax Estimate	<u>0</u>

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Factor 0.00000

2024

Mt Liberty Cemetery # 2  
Ottawa County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2022</b>	<b>Current Amount for 2023</b>	<b>Proposed Amount for 2024</b>	<b>Transfers Authorized by Statute</b>
None					
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
None							
			<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,140	1,323	0
Receipts:			
Ad Valorem Tax	2,138	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		48	0
Recreational Vehicle Tax			0
16/20M Vehicle Tax		16	19
Commercial Vehicle Tax		2	0
Watercraft Tax			0
LAVTR			0
Cash Adjustment (annual report)	2,541		
Sale of Lots			
Donations/Memorials	40		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>4,719</b>	<b>66</b>	<b>19</b>
<b>Resources Available:</b>	<b>7,859</b>	<b>1,389</b>	<b>19</b>
Expenditures:			
Operations			
Mowing	828	1,000	3,500
Stone Maintenance		121	
Road Repairs	3,791		
Tree Removal	1,840		
Equipment Repairs			
Equipment		193	
Budget and Publication	77	75	100
Bank Charges			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>6,536</b>	<b>1,389</b>	<b>3,600</b>
Unencumbered Cash Balance Dec 31	1,323	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	2,244	5,344	3,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,600
Tax Required			3,581
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			3,581

See Tab A

**CPA Summary**

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

State of Kansas  
2024 Special District

The governing body of  
**Mt Liberty Cemetery # 2**  
Ottawa County

will meet on August 22, 2023 at 7:00 pm at Arnold Baker's residence, 2593 Rifle Road, Minneapolis 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 Arnold Baker's residence and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,536		1,389		3,600	3,581	1.158
Debt Service							
Totals	6,536	0.000	1,389	0.000	3,600	3,581	1.158
<i>Revenue Neutral Rate**</i>							0.000
Less: Transfers	0		0		0		
Net Expenditures	6,536		1,389		3,600		
Total Tax Levied	2,134		0		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,024,964		3,090,519		3,093,644		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
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

Arnold Baker

**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF Mt Liberty Cemetery # 2, HEREBY NOTIFIES THE  
Ottawa 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  
1.158. The date of our hearing is August 22, 2023 at 7:00 pm and will be held at  
X Arnold Baker's residence, 2593 Rifle Road, Minneapolis , 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, 2023\_.  
\_\_\_\_\_

WITNESS my hand and official seal on July 11, 2023.

(Seal)

Arnold Baker  
Clerk or Officer of Governing Body

Resolution No. \_\_\_\_\_

**A RESOLUTION OF THE Mt Liberty Cemetery # 2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Mt Liberty Cemetery # 2 was calculated as 0 mills by the Ottawa County Clerk; and

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

WHEREAS, the Governing Body held a hearing on "i4," allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Mt Liberty Cemetery # 2 :**

The Mt Liberty Cemetery # 2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.158 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 Aug. 2023 (month and year) and SIGNED by the Governing Body.

Arnold Baker  
Gayle Baker  
Cathy Whitley  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attested:

\_\_\_\_\_

Roll Call Vote

- Governing Body Members

(please Print)

Yes

No

No Vote

Arnold Baker	✓		
Gayle Baker	✓		
Cathy Whitley			
Total			

Attested: \_\_\_\_\_



# PROOF OF PUBLICATION

STATE OF KANSAS, OTTAWA COUNTY, ss:

ERIK SHUPE, being first duly sworn, says he is Publisher of The Minneapolis Messenger which is a weekly newspaper, printed and of general circulation in said County of Ottawa, State of Kansas; that the annexed notice was published in said paper for one consecutive week, the first publication being on the 20th day of July, and the last publication on the 20th day of July 2023 and that said newspaper has been continuously and uninterruptedly published in said County during the period of 52 consecutive weeks prior to the first publication of said notice, and said newspaper has been admitted to the mails as Second Class matter in said county.

*Jason C. Pule*

Publisher

Subscribed and sworn to before  
me this 20th day of July 2023

*Nancy Parks*



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING								
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Debt Service								
Totals	6,536	0.000	1,389	0.000	3,600	3,581	1.158	
					Revenue Neutral Rate**			0.000
Less: Transfers	0		0		0			
Net Expenditures	6,536		1,389		3,600			
Total Tax Levied	2,134		0		XXXXXXXXXXXXXXXXXXXX			
Assessed Valuation	3,024,964		3,090,519		3,093,644			
Outstanding Indebtedness,								
Jan 1,	2021		2022		2023			
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			

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Arnold Baker