State of Kansas
Special District

CERTIFICATE

2024

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Cemetery 7

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.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	15-1015	5	11,500	7,035	2.564
Debt Service	10-113				
Totals		xxxxxxxxx	11,500	7,035	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

2,742,024

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 2.412

Assisted by:

Address:

Email:

James Brown
Katherine L. Drew
Warren Hales
Luke L Cline

Attest: Oct 24, 2023

Karen Madison
County Clerk

Governing Body

CPA Summary

Cemetery 7
Cowley 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	6,537	565	18	50	18	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	6,537	565	18	50	18	0

County Treas Motor Vehicle Estimate 565

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 50

County Treas Commercial Vehicle Tax Estimate 18

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08643

RVT Factor 0.00275

16/20M Factor 0.00765

Comm Veh Facto 0.00275

Watercraft Facto 0.00000

2024

Cemetery 7
Cowley County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Cemetery 7
Cowley County

2024

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
			Total	**0**	**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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,419	5,983	3,064
Receipts:			
Ad Valorem Tax	6,178	6,537	xxxxxxxxxxxxxxxx
Delinquent Tax	508	200	250
Motor Vehicle Tax	642	706	565
Recreational Vehicle Tax	21	21	18
16/20M Vehicle Tax	44	60	50
Commercial Vehicle Tax	21	37	18
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Sale of lots	800	500	500
Interest on Idle Funds	1		
Neighborhood Revitalization Rebate			0
Miscellaneous	25		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,240**	**8,061**	**1,401**
Resources Available:	**11,659**	**14,044**	**4,465**
Expenditures:			
Mowing	5,500	8,000	6,000
Other	176	2,980	5,500
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**5,676**	**10,980**	**11,500**
Unencumbered Cash Balance Dec 31	5,983	3,064	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	7,604	10,980	11,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,500
		Tax Required	7,035
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	7,035

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2024 Special District

The governing body of
Cemetery 7
Cowley County
will meet on August 31, 2023 at 7:00 pm at 302 Main, Atlanta 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. tailed budget information is available at Cowley County Clerk's Office, 321 E. 10th Ave, Winfield 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.

	Prior Year Actual 2022		Current Year Estimate for 202		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,676	2.842	10,980	2.618	11,500	7,035	2.594
Debt Service							
Totals	5,676	2.842	10,980	2.618	11,500	7,035	2.594
						*Revenue Neutral Rate***	*2.412*
Less: Transfers	0		0		0		
Net Expenditures	5,676		10,980		11,500		
Total Tax Levied	6,537		6,537		xxxxxxxxxxxxxxx		
Assessed Valuation	2,300,872		2,497,725		2,712,088		

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*

Katherine Grow

Resolution No. 1 - 2023

A RESOLUTION OF THE CEMETERY 7, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the _Cemetery 7_____ was calculated as _2.412_____ mills by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Cemetery 7___ will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8/31/23 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the ___Cemetery 7_____, 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 7:

The _____Cemetery 7____ shall levy a property tax rate exceeding the Revenue Neutral Rate of __2.412_____ 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 31st day of August 2023 (month and year) and SIGNED by the Governing Body.

Voice Vote

[signature] yes
Katherine L Throco yes
Warren Hahn yes
Luke L Cline yes
_____
_____
_____
_____

Attested:

_____

(First published in the Cowley CourierTraveler Saturday, 07 22, 2023.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 84 2024 8

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Cowley County
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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.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,676	2.842	10,930	3.618	11,590	7,051	2.594
Debt Service							
Totals	5,676	2.842	10,930	3.618	11,590	7,051	2.594
					Revenue Neutral Rate**		2.412
Less: Transfers	0		0		0		
Net Expenditures	5,676		10,930		11,590		
Total Tax Levied	8,537		8,537		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,300,872		2,497,725		2,712,084		

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 79-3988*

Katherine Grow

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
22 Jul 2023

Notice ID: AFDcEvQI7ssH5CXRFfme
Notice Name: Cemetery 7 budget hearing

PUBLICATION FEE: $101.20

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

22nd day of July, A.D. 2023

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/14/2025