State of Kansas
Special District

CERTIFICATE

2024

To the Clerk of Lane County, State of Kansas
We, the undersigned, officers of
Lane Co. Cemetery District #1

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	0	5	77,900	20,487	
Debt Service	10-113				
Totals		xxxxxxxxx	77,900	20,487	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 0.679

Assisted by:

Address:

Email:

X Norman Larsen

X

X

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary

Proof of Publication

State of Kansas,
County of Lane, ss:

Kimberly Deorge

of lawful age, being duly sworn upon oath states that he/she is the editor of THE DIGHTON HERALD.

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LANE County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LANE County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper;

1st Publication was made on the 2 day of Aug, 2023
2nd Publication was made on the ____ day of _____, 20___
3rd Publication was made on the ____ day of _____, 20___
4th Publication was made on the ____ day of _____, 20___
5th Publication was made on the ____ day of _____, 20___
6th Publication was made on the ____ day of _____, 20___

Publication fee	$ 140.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 140.00

Kimberly Deorge
(Signed)

Witness my hand this 3 day of AUGUST, 2023

SUBSCRIBED and SWORN to before me this 3 day of AUGUST, 2023.

(Notary Public)

My commission expires 10/22/24

NOTARY PUBLIC - State of Kansas
STACY R. TERWILLIGER
My Appt. Expires 10/22/24

LEGAL
(First Published in the Dighton Herald on 8/2/23.)

NOTICE OF BUDGET HEARING

St
Spe
2024

The governing body of
Lane Co. Cemetery District #1
Lane County
will meet on August 14, 2023 at 8:00 AM at Dighton Memorial Cemetery Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Dighton Memorial Cemetery Shelter House 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 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	85,250	0.754	86,080	0.640	77,900	20,487	0.679
Debt Service							
Totals	85,250	0.754	86,080	0.640	77,900	20,487	0.679
						*Revenue Neutral Rate***	*0.679*
Less: Transfers	0		0		0		
Net Expenditures	85,250		86,080		77,900		
Total Tax Levied	22,264		20,496		xxxxxxxxxxxxxxxxx		
Assessed Valuation	29,514,715		32,031,954		30,170,055		

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*

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	Lane Co. Cemetery District #1
Enter county name followed by "County":	Lane County
Enter year being budgeted (YYYY):	**2024**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2023 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2023 *Expenditures*	Amount of 2022 Ad Valorem Tax
General		103,150	20,496
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2023 Budgeted Year			20,496
Other (non-tax levy) fund names:			
Total Expenditures for 2023 Budgeted Year		103,150	

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2023 Budget, Budget Summary Page:

	2021 Tax Rate (2022 Column)
General	0.754
Debt Service	
0	
0	
Total	0.754

Total Tax Levied (2022 budget column)	22,264
Assessed Valuation (2022 budget column)	29,514,715

Lane Co. Cemetery District #1 2024
Lane County

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2024 Budget Information:	
Total Assessed Valuation for 2023	30,170,055
Neighborhood Revitalization - 2024	0

Revenue Neutral Rate 0.679

Actual Tax Rates for the 2023 Budget:

Fund	Rate
General	0.640
Debt Service	
0	
0	
Total Tax Rates	0.640

Final Assessed Valuation from the November 1, 2022 Abstract	32,031,954

From the County Treasurer's Budget Information - 2024 Budget Year Estimates:	
Motor Vehicle Tax Estimate	933
Recreational Vehicle Tax Estimate	17
16\20 M Vehicle Tax	245
Commercial Vehicle Tax Estimate	31
Watercraft Tax Estimate	4
LAVTR	

Computation of Delinquency

Actual Delinquency for 2021 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 0.0%

****Note**: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2022 Budget Certificate Page	
Funds	2022 Expenditure Amounts Budget Authority
General	117,500
Debt Service	
0	
0	
0	
0	

Note: If the 2022 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

Budget Hearing Notice

Official Name: Lane Co. Cemetery District #1

Official Title: Cemetery Secretary

Date: August 14, 2023

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time: 8:00 AM

Location: Dighton Memorial Cemetery Meeting Room

Budget Available at: Dighton Memorial Cemetery Shelter House

Combined Revenue Neutral Rate & Bu

Official Name:

Official Title:

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Budget Available at:

Lane Co. Cemetery District #1
Lane 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	20,496	933	17	245	31	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	20,496	933	17	245	31	4

County Treas Motor Vehicle Estimate 933

County Treas Recreational Vehicle Estimate 17

County Treas 16/20M Vehicle Estimate 245

County Treas Commercial Vehicle Tax Estimate 31

County Treas Watercraft Tax Estimate 4

MVT Factor 0.04552

RVT Factor 0.00083

16/20M Factor 0.01195

Comm Veh Factor 0.00151

Watercraft Factor 0.00020

2024

Lane Co. Cemetery District #1
Lane 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.

Lane Co. Cemetery District #1
Lane 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.

Lane Co. Cemetery District #1
Lane County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	84,229	30,481	12,083
Receipts:			
Ad Valorem Tax	21,356	20,496	xxxxxxxxxxxxxxxxx
Delinquent Tax	749	3,200	3,500
Motor Vehicle Tax	4,265	6,000	933
Recreational Vehicle Tax	89	100	17
16/20M Vehicle Tax		2,000	245
Commercial Vehicle Tax	159	1,200	31
Watercraft Tax		5	4
LAVTR			0
Openings/Closings	3,200	6,000	6,000
Lot Sales	800	2,000	2,500
Land Rent	800	1,600	2,000
Miscellaneous	84	25,000	30,000
Interest on Idle Funds		81	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**31,502**	**67,682**	**45,330**
Resources Available:	**115,731**	**98,163**	**57,413**
Expenditures:			
Wages & Taxes	46,937	49,000	48,500
Contract Labor	13,429	4,300	3,000
Insurance	7,500	7,000	7,500
Repairs/Supplies/Maintenance	15,313	15,000	15,500
Utilities	1,876	1,800	3,000
Miscellaneous	167	400	350
Equipment/Capital Outlay		8,500	0
Interest paid out	28	80	50
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**85,250**	**86,080**	**77,900**
Unencumbered Cash Balance Dec 31	30,481	12,083	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	117,500	103,150	77,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,900
		Tax Required	20,487
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	20,487

CPA Summary

State of Kansas
2024 Special District

NOTICE OF BUDGET HEARING

The governing body of

Lane Co. Cemetery District #1

Lane County

will meet on August 14, 2023 at 8:00 AM at Dighton Memorial Cemetery Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at Dighton Memorial Cemetery Shelter House 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 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	85,250	0.754	86,080	0.640	77,900	20,487	0.679
Debt Service							
Totals	85,250	0.754	86,080	0.640	77,900	20,487	0.679
						*Revenue Neutral Rate***	*0.679*
Less: Transfers	0		0		0		
Net Expenditures	85,250		86,080		77,900		
Total Tax Levied	22,264		20,496		xxxxxxxxxxxxxxx		
Assessed Valuation	29,514,715		32,031,954		30,170,055		

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*

Lane Co. Cemetery District #1

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL

The governing body of

Lane Co. Cemetery District #1

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate.

SUPPORTING COUNTIES

Lane County

Revenue Neutral Rate*	0.679	Proposed Tax Rate

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988