State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Barton County, State of Kansas
We, the undersigned, officers of
Lakin Comanche Cemetery District

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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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-	1015-0-	5	261,309 ✓	160,351 ✓	4830
~~Debt Service~~	~~10-113~~				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	261,309	160,351	4.830
Budget Summary		7			County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov. 1, 2021 Total Assessed Valuation

33,200,479

Assisted by:

Address:

Email:

Julene Freelbright

Attest: August 25, 2021

Don Zimmerman
County Clerk

Governing Body

CPA Summary

BARTON COUNTY KANSAS SEAL COUNTY CLERK

State of Kansas
Special District

Lakin Comanche Cemetery District
Barton County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	159,859	14,742	301	588	915	102
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	159,859	14,742	301	588	915	102

County Treas Motor Vehicle Estimate 14,742

County Treas Recreational Vehicle Estimate 301

County Treas 16/20M Vehicle Estimate 588

County Treas Commercial Vehicle Tax Estimate 915

County Treas Watercraft Tax Estimate 102

MVT Factor 0.09222

RVT Factor 0.00188

16/20M Factor 0.00368

Comm Veh Facto 0.00572

Watercraft Factor 0.00064

State of Kansas
Special District

2022

Lakin Comanche Cemetery District
Barton County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Equipment Reserve	10,000		10,000	17-1336a(b)
	Totals	10,000	0	10,000	
	Adjustments*				
	Adjusted Totals	10,000	0	10,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Lakin Comanche Cemetery District
Barton County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
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 1,2021	Payments Due 2021	Payments Due 2022
NONE							
			Total	0	0	0	0

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

Lake Comanche Cemetery District
Barton County

2022

State of Kansas
Special District

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	56,613	72,443	68,660
Receipts			
Ad Valorem Tax	167,874	159,859	xxxxxxxxxxxxxxx
Delinquent Tax	4,237	3,000	3,000
Motor Vehicle Tax	14,418	14,294	14,742
Recreational Vehicle Tax		228	301
16/20M Vehicle Tax	723	591	588
Commercial Vehicle Tax	872	999	915
Watercraft Tax		96	102
LAVTR			0
Lot Sales	8,100	6,000	6,000
Burial Sales	6,975	6,000	6,500
Monument Setting Fee	170	100	100
Interest on Idle Funds	39	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous	1,200		
Does misc exceed 10% of Total Receipts			
Total Receipts	**204,608**	**191,217**	**32,298**
Resources Available:	**261,221**	**263,660**	**100,958**
Expenditures			
Wages & Taxes	92,370	90,650	97,200
Part-Time Wages	1,733		2,000
Employee Benefits	46,170	57,100	66,200
Insurance	10,914	11,000	13,000
Utilities	3,368	6,000	6,000
Other Improvements	9,515	10,000	20,000
Road, Bldg & Ground Improvements	13,074	15,000	41,909
Equipment	1,453	5,000	5,000
Transfer to Equipment Reserve	10,000		10,000
Cash Forward (2022 column)			
Miscellaneous	181	250	
Does misc exceed 10% Total Expenditure			
Total Expenditures	**188,778**	**195,000**	**261,309**
Unencumbered Cash Balance Dec 31	72,443	68,660	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	256,500	249,050	261,309
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	261,309
		Tax Required	160,351
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	160,351

CPA Summary

Lakin Comanche Cemetery District | **NON-BUDGETED FUNDS** | 2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve Fun			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	88,881 ✓	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		88,881
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Earnings	27									
Transfer from General	10,000 ✓									
Total Receipts	10,027	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	10,027
Resources Available:	98,908	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	98,908
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0 ✓
Cash Balance Dec 31	98,908	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	98,908 **
										98,908 **

** Note: These two block figures should agree.

CPA Summary

Affidavit of Publication

STATE OF KANSAS

SS.

BARTON COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE ELLINWOOD LEADER

A Weekly Newspaper printed in the State of Kansas, and published in and for general circulation in Barton County, Kansas with a general paid circulation on a weekly basis in Barton 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 Ellinwood in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, the first publication thereof being made as aforesaid on the 12 day of Aug, 2021 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

W. M.

SUBSCRIBED and sworn to before me this 12 day of Aug, 2021

Patty Smith
Notary Public

My commission expires Jan. 20, 2024

Printer's fee $ 55.26

Additional copies $ _____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

Proof of Publication

LEGAL **LEGAL**

(First published in the Ellinwood Leader, Thursday, August 12, 2021) 1t

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lake Comanche Cemetery District

Barton County

will meet on August 23, 2021 at 12:00 p.m. at Ellinwood City Hall, 104 E. 2nd, Ellinwood Ks. 67526 for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Ellinwood City Hall, 104 E. 2nd, Ellinwood Ks. 67526 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	188,778	5.016	195,000	5.192	261,309	160,351	4.835
Debt Service							
Non-Budgeted Funds							
Totals	188,778	5.016	195,000	5.192	261,309	160,351	4.835
Less: Transfers	10,000		0		10,000		
Net Expenditure	178,778		195,000		251,309		
Total Tax Levied	169,913		159,859				
Assessed Valuation	33,870,870		30,786,799		33,164,590		
							Revenue Neutral Rate** 4.820

Outstanding Indebtedness, January 1,

	2019	2020	2021
G.O. Bonds			
Revenue Bonds	0	0	
Other	0	0	
Lease Purchase Principal			
Total	0	0	0

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Kim Schartz
City Official Title: Clerk

State of Kansas
Special District

2022

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Proposed Tax Rate is subject to change dependent on the final assessed valuation.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	188,778	5.016	195,000	5.192	261,309	160,351	4.835
Debt Service							
Non-Budgeted Funds							
Totals	188,778	5.016	195,000	5.192	261,309	160,351	4.835
						*Revenue Neutral Rate***	*4.830*
Less: Transfers	10,000		0		10,000		
Net Expenditure	178,778		195,000		251,309		
Total Tax Levied	169,913		159,859				
Assessed Valuation	33,870,870		30,786,799		33,164,590		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds			
Revenue Bonds	0	0	
Other	0	0	
Lease Purchase Principal			
Total	0	0	0

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Kim Schartz

City Official Title: Clerk

RESOLUTION NO. 082321

A RESOLUTION OF THE LAKIN COMANCHE CEMETERY DISTRICT TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lakin Comanche Cemetery District was calculated as 4.830 mills by the Barton County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 23, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lakin Comanche Cemetery District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERING BODY OF THE LAKIN COMANCHE CEMETERY DISTRICT:

The Lakin Comanche Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.830 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until further action is taken by the Governing Body.

ADOPTED AND PASSED this 23rd day of August, 2021.

LAKIN COMANCHE CEMETERY DISTRICT BOARD

Chairperson

Member

Member